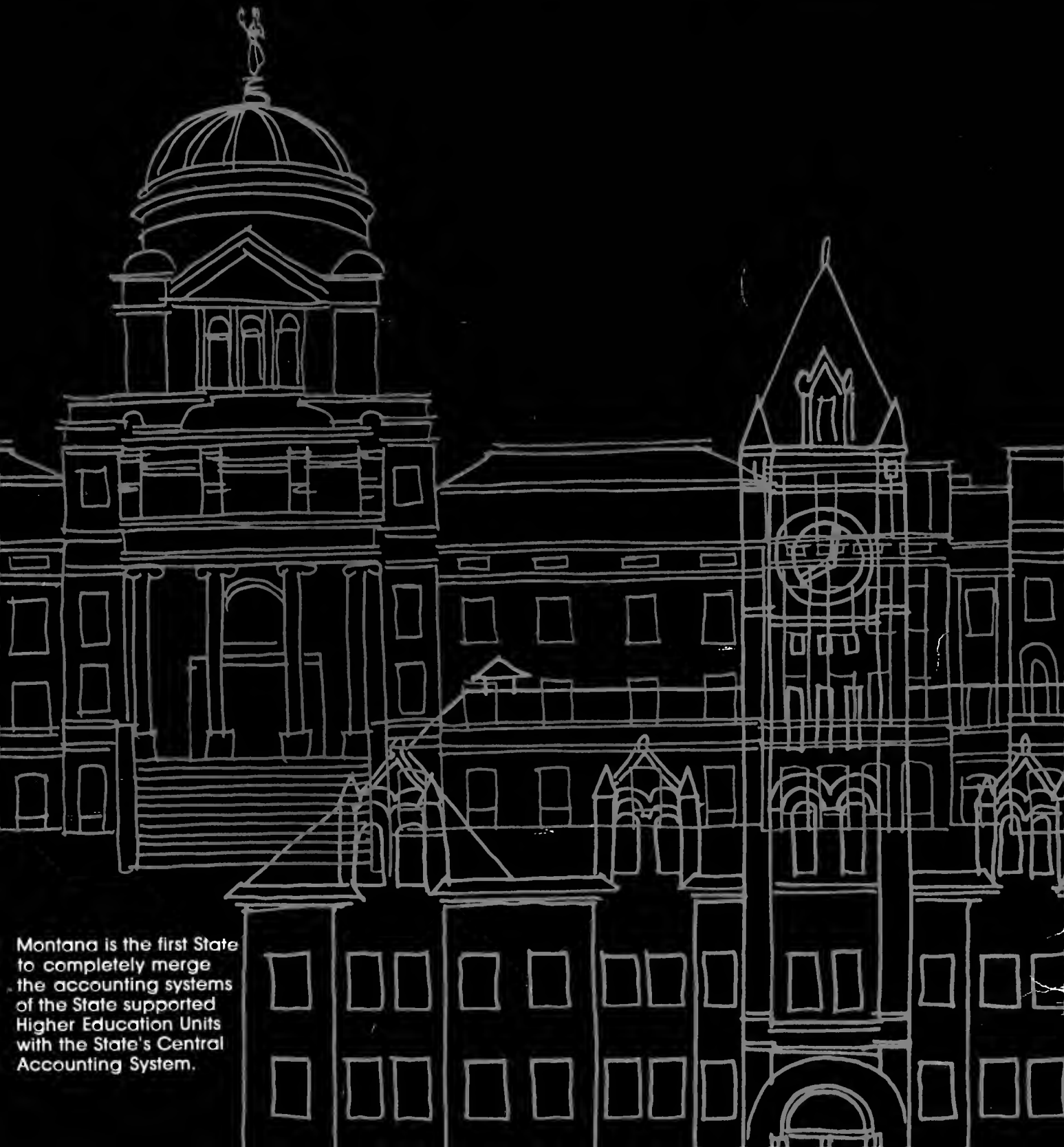


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# Montana's Financial Report 1977-78



Montana is the first State to completely merge the accounting systems of the State supported Higher Education Units with the State's Central Accounting System.

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## ABOUT THE COVER

In the past few years, interest in governmental activity and finances has been on the increase. In all walks of life — public, press, legislative, and financial institutions — greater demand for governmental financial reports has made it imperative that government improve its financial reporting so that it is complete and comprehensive. Montana accomplished this feat by standardizing and centralizing the accounting for all State agencies, including the State supported system of higher education. Montana is the first State to merge the accounting systems of the units of higher education with the State's centralized accounting system. Our cover shows this merger graphically.

House Bill 271 of the 44th Legislature provided that . . . *all assets, liabilities, balances, receipts and expenditures of each university unit shall be accounted for in a uniform manner under a centralized accounting system . . .* The University System contracted with a national accounting firm to review their accounting systems and recommend a uniform accounting system. After completing their review, the consultants recommended the University System adopt Montana's Statewide Budgeting and Accounting System (SBAS). SBAS is a computerized, centralized, uniform accounting system that is being used by all other Montana State governmental units.

During fiscal year 1976, the university units deposited all their local cash into the State Treasury. In fiscal year 1977, six new funds were added to the State's fund structure to facilitate University accounting and the transition to SBAS was begun. By the end of fiscal year 1978, all university financial activity was being recorded in SBAS.

In conclusion, we feel that this added dimension of total financial reporting will enhance the meaningfulness of this financial report by providing you, the reader, with better and more complete information as to the State's financial activity.



THOMAS L. JUDGE, Governor

STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION  
DIRECTOR'S OFFICE  
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The Honorable Thomas L. Judge  
Governor of Montana  
State Capitol  
Helena, Montana 59601

Dear Governor Judge:

We are proud to present Montana's Financial Report for the fiscal year ended June 30, 1978.

This report summarizes the detailed financial activity that has been recorded in the State's central accounting system throughout the fiscal year. The State's overall operations, along with receipt and disbursement comparisons with Fiscal Year 1977, can be reviewed in the financial summaries found on pages 1 through 38.

Financial reporting is the total process of communicating information concerning the financial position and economic results of operations of an entity. This report must meet the needs of a wide range of persons and groups with legitimate interests in the State's financial operations. This can be done only if the report is complete and accurate. In our efforts to perfect this report, the financial activity of the units of higher education has been included. More detail on this subject is provided on the inside cover.

Sincerely,

*David M. Lewis*

David M. Lewis  
Director

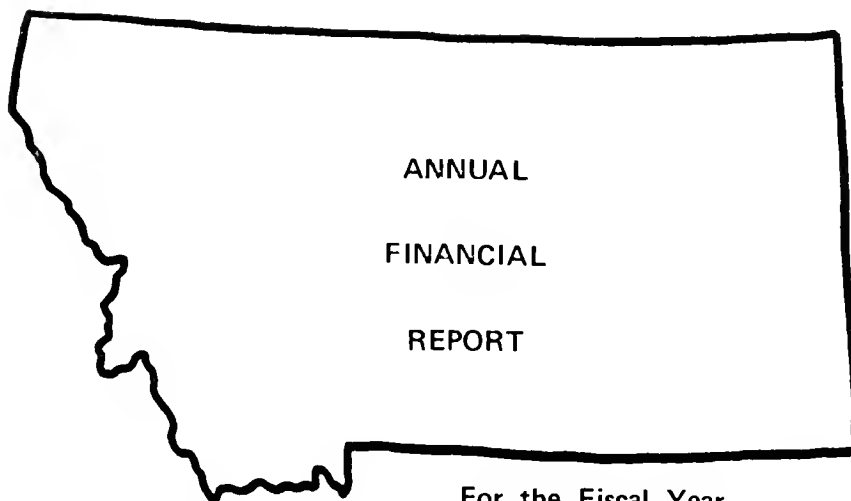
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# STATE OF MONTANA



For the Fiscal Year  
July 1, 1977 — June 30, 1978

Prepared by:  
Department of Administration  
Accounting Division

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Thomas L. Judge  
Governor

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David M. Lewis  
Director

Doyle B. Saxby, CPA  
Deputy Director

Terry J. Cannon  
Administrator  
Accounting Division

Cliff Roessner  
Accounting Supervisor II

Alan Christianson, CPA  
Accounting Supervisor I

Karen Cyr  
Accountant II

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## INTRODUCTION

Montana's financial report, produced annually by the Department of Administration, Accounting Division, is designed to provide comprehensive financial information about State government operations. State administrators, State legislators, financial institutions and other interested persons will find this report to be a valuable source of factual data for decision making.

This report is presented in two parts:

- The introduction includes a letter of transmittal, a table of contents, organizational chart, and comments on the financial factors of the State.
- The financial section contains summary, detailed and comparative financial statements that present the results of financial operations during the fiscal year.

The financial information included in this report has been prepared from the unaudited records produced by the Statewide Budgeting and Accounting System (referred to as SBAS) based on computer edited transactions generated by the user agencies. SBAS is a centrally maintained, fully computerized, double-entry accounting/bookkeeping system. Its major objective is to satisfy the financial needs of central control agencies and the financial accountability and information needs of all State agencies.

## METHOD OF ACCOUNTING

The State of Montana uses the modified accrual method of accounting. That is, receipts are recorded in the year received (except for enterprise accounts) and disbursements are recorded in the year a valid obligation is created. The following rules apply in order for a disbursement to qualify as a valid obligation:

- Payroll costs are accrued in the fiscal year in which earned.
- As a general rule, services must have been rendered during the fiscal year in which the anticipated expenditure is to be accrued.
- Equipment costs are accrued in the fiscal year in which ordered and budgeted.
- Materials and supplies are expensed in the year when budgeted, ordered and received insofar as it is practicable to do so.

Most disbursements of funds must first be authorized by a Legislative appropriation. However, some funds such as Trust and Agency funds, which do not require a Legislative appropriation, may be controlled by executive appropriations. An appropriation is an authorization to disburse funds; it does not represent available cash. Disbursements may only be made if cash and spending authority are available.

Appropriations are normally established for one year, but may be continued into the next fiscal year when authorized by the Legislature or Office of Budget and Program Planning. Appropriations that are not continued are reverted after June 30. That is, the appropriation will remain on the books for one year and may be used to satisfy only valid obligations from the previous year's activity.

On June 30 of each year, all outstanding encumbrances are reversed. Each agency carefully reviews its encumbrances, and those that represent valid obligations are recorded as accounts payable and charged to the operations of the year then ending. Encumbrances that were recorded against continuing appropriations are re-established as encumbrances at the beginning of the next fiscal year.

## FUND STRUCTURE

Montana's accounting system operates on a fund basis with 15 separate and distinct statutory funds.<sup>1</sup> Because of the divergent nature of all State agencies, each fund has the capability of having numerous accounting entities. The accounting entity concept gives each agency control over its own set of self-balancing accounts.

## FIXED ASSET ACCOUNTING

Montana does not maintain a centralized, fixed asset accounting system. Therefore, fixed asset figures are not included in this report. A centralized property accounting and maintenance system is currently in the development state. Fixed assets records are now being maintained by each individual agency.

## RETIREMENT SYSTEMS

The various employee retirement systems are funded by contributions from the State and the employees. The investment portfolios for the retirement systems are maintained by the State Board of Investments. Actuarial statements as to the unfunded liability in the various systems had not been received as of the printing of this report. The most current figures for the various systems are:

### ● June 30, 1976

Public Employees' Retirement System	\$129,300,000
Highway Patrol Retirement System	\$7,057,000
Game Wardens' Retirement System	\$3,093,000
Sheriffs' Retirement System	\$2,366,380
Montana Judges' Retirement System	\$1,791,000

### ● June 30, 1977

Teachers' Retirement System	\$320,710,602
State Police Retirement System	\$23,098,889

## VACATION LEAVE & SICK LEAVE

Vacation leave and sick leave are not accrued in the State accounting records but are charged to agency appropriations when the leave is taken. Employees earn vacation leave at various rates depending upon their years of State service. Vacation leave can be accumulated up to twice the amount earned in any one year. Sick leave for full-time employees is earned at the rate of 12 working days for each year of service, with no limit as to the amount that can be accumulated. Employees are entitled, by law, to receive a lump sum payment upon termination equal to  $\frac{1}{4}$  of the unused sick leave accrued after July 1, 1971. The computation of the value of the unused sick leave is based on the employee's most recent salary rate.

The State's liability for earned vacation leave and sick leave is not included in the State's annual financial report. The State is currently studying the feasibility of developing a system to accumulate accrued vacation and sick leave information in the central accounting system.

## TORT LIABILITY

The doctrine of sovereign immunity from tort liability was constitutionally abolished effective July 1, 1973. Since that time, civil suits and claims have been filed against the State. Many of these suits and claims are still pending in litigation. However, all are covered by liability insurance or the State's self-insurance plan.

<sup>1</sup> see page 365 for the definition of fund and description of the 15 funds

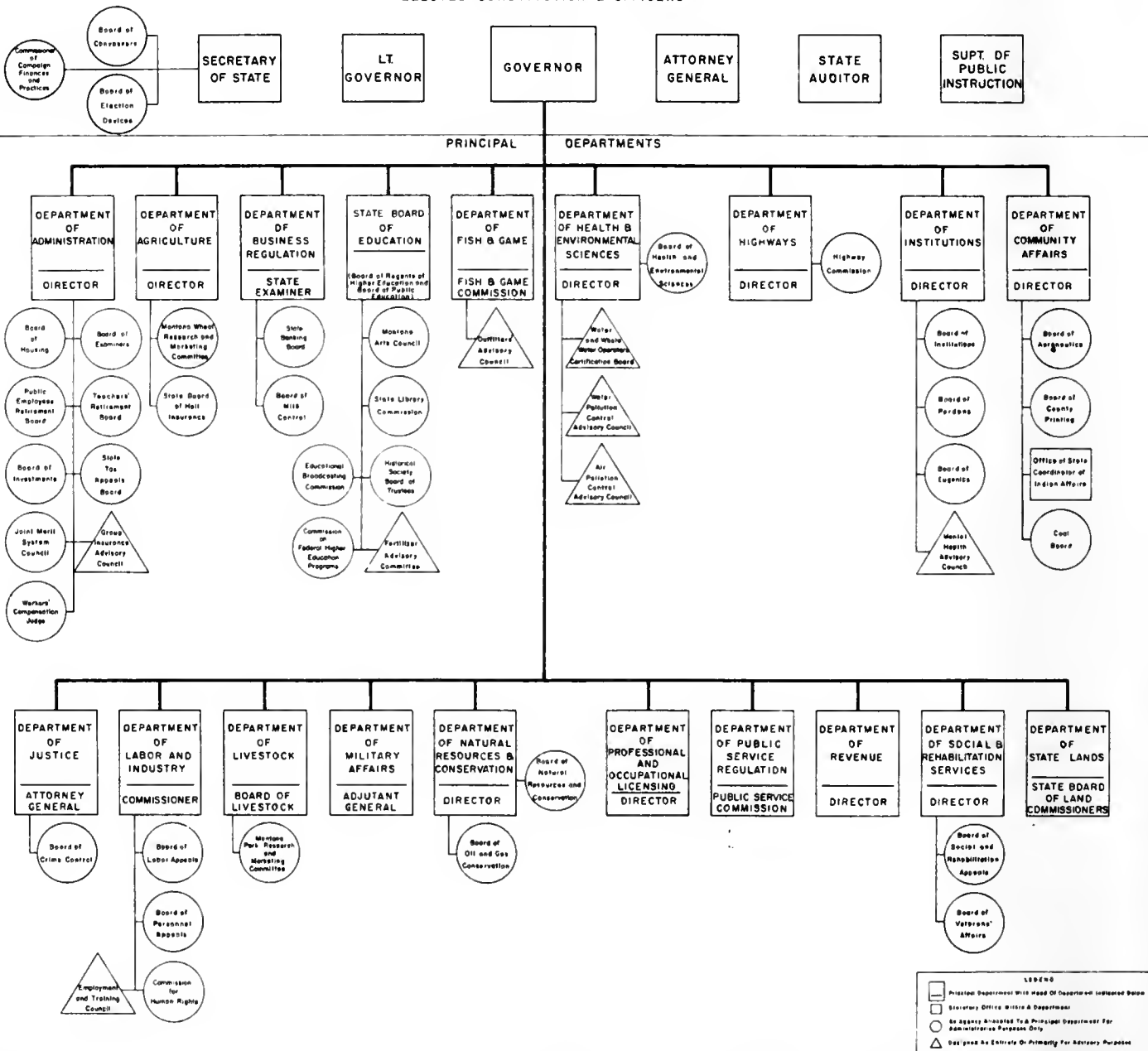
## AUDIT OF STATE FINANCES

The financial statements in this report have not been audited and no opinion is expressed as to whether or not they present fairly the financial position of the State. The State's Legislative Auditor, who is appointed by and reports to the Legislative Audit Committee, has the responsibility for conducting post audits of the financial affairs of every State agency. Currently, in compliance with the federal revenue sharing law, he is auditing every State agency at least once every three years. His audits are performed in accordance with generally accepted auditing standards.

# STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

JULY 1, 1977

ELECTED CONSTITUTIONAL OFFICERS



Presented on pages 2 and 3 are dollar graphs representing total State receipts and disbursements as parts of the dollar. This gives the reader a quick overview of where the State's dollar comes from and where it goes.

The following section of the State's Financial Report is devoted to statewide fund-summary schedules. This section provides detail in three distinct areas:

Receipts by Classification (pp. 4 - 14)

Disbursements by Category (pp. 16 - 26)

Disbursements by Organizational Unit (pp. 28 - 37)

Each of these areas is broken into three schedules: (1) Fiscal Year 1978 summary activity for All Funds, General Fund, University Funds and Other Funds; (2) Detailed schedules of the University Funds and Other Funds; and (3) comparative statements (comparing FY 1977 and FY 1978) for both: all funds combined and the General Fund by itself.

Immediately following the comparative statements are comments applicable to them. It must be emphasized that comparisons can be very valuable financial analytical tools; however, making a judgement based upon comparative amounts alone without knowing some background facts, can prove to be misleading. Therefore, we have selected what we think are "significant" differences in the six comparative schedules, and have commented on what caused them. It is important to note that the comments do not purport to explain all differences to the penny; to accomplish this would take a book. Instead, the major causes of the differences are presented. Further detail, if desired, can be obtained by contacting the Department of Administration. The number or letter to the left of each comment also appears as a cross-reference on the appropriate comparative schedule on the line which it explains.

Also, it is emphasized that the statements are presented in terms of "receipts" and "disbursements". These terms are further sub-divided into "revenue/income" and "expenditures/withdrawals". The informed reader should be aware of the differences in these terms before pursuing the following schedules.

## ● RECEIPTS

The statements appearing in the Summary section show total receipts for the State by source for the 1978 Fiscal Year. Receipts include both revenue and income. Revenue, as used in the Statewide Budgeting and Accounting System, identifies prime monies coming into the Treasury Fund structure which can be used to finance those operations for which the State is responsible (an amount received is to be classified as revenue only once). Income, on the other hand, is used to classify all other receipts which are used to finance governmental operations but wherein the amount received has, either directly or indirectly, previously been accounted for as revenue. Revenue and income combined show the total movement of cash within each fund structure. A breakdown of receipts between revenue and income is shown by column on each schedule. A more detailed analysis of receipts is available upon request.

## ● DISBURSEMENTS

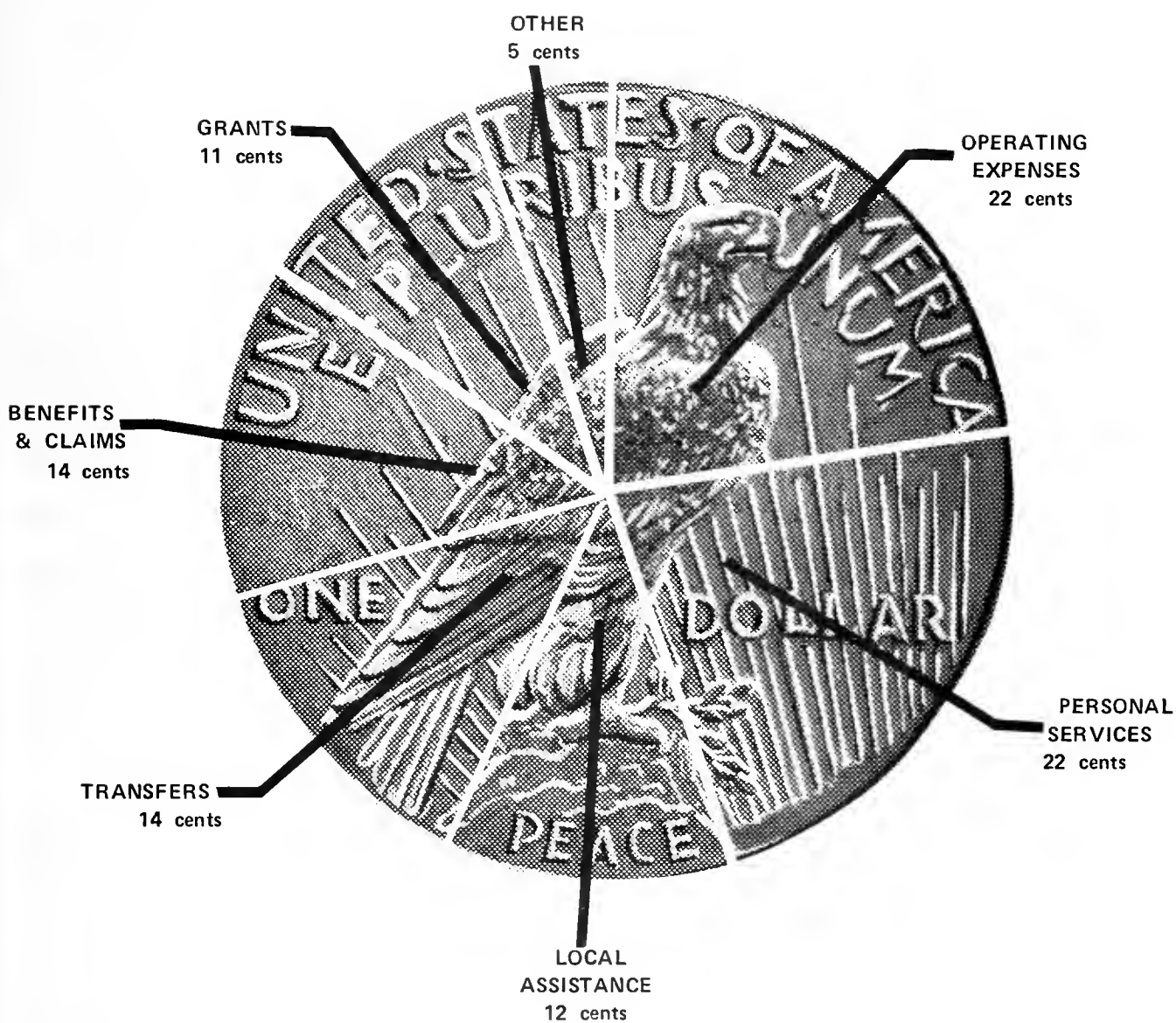
The Statements appearing in the Summary section show the total disbursements for the State by expenditure category and by organizational unit for the 1978 Fiscal Year. Disbursements include both expenditures and withdrawals. Expenditures, as used in the Statewide Budgeting and Accounting System, identify the prime cost of conducting those operations for which the State is responsible (a disbursement is to be classified as an expenditure only once). Withdrawals, on the other hand, are used to identify all other costs associated with conducting governmental operations wherein the disbursement has already, either directly or indirectly, been accounted for as an expenditure. Expenditures and withdrawals combined show the total cash movement within the fund structure. A breakdown of disbursements between expenditures and withdrawals is shown by column on each schedule. A more detailed analysis of disbursements is available upon request.

# HERE'S WHERE YOUR STATE DOLLAR COMES FROM





# HERE'S WHERE YOUR STATE DOLLAR GOES



STATE OF MONTANA  
ALL FUNDS  
Statement of Receipts by Classification  
For Fiscal Year Ended June 30, 1978

Classification	Total All Funds		
	Receipts	Revenue	Income
<b>Taxes</b>			
Vehicle	\$ 13,251,195	\$ 13,251,195	\$
Beer, Liquor, Cigarette, Tobacco	22,286,313	22,286,313	
Individual Income	123,620,799	123,620,799	
Corporate Income	29,238,772	29,238,772	
Property	14,816,347	14,816,347	
Fuel	47,144,118	47,144,118	
Oil Production	8,234,838	8,234,838	
Coal Production	33,623,990	33,623,990	
Inheritance	6,312,432	6,312,432	
Other	11,679,642	11,679,642	
<b>Total Taxes</b>	<b>310,208,446</b>	<b>310,208,446</b>	
<b>Licenses and Permits</b>	<b>32,293,309</b>	<b>32,285,749</b>	<b>7,560</b>
<b>Service Fees</b>	<b>23,648,303</b>	<b>19,875,660</b>	<b>3,772,643</b>
<b>Investment Earnings</b>	<b>64,276,299</b>	<b>47,603,353</b>	<b>16,672,946</b>
<b>Fines</b>	<b>2,135,910</b>	<b>2,099,910</b>	<b>36,000</b>
<b>Reimbursements</b>	<b>14,123,163</b>	<b>9,083,004</b>	<b>5,040,159</b>
<b>Sale of Documents, Merchandise, &amp; Property</b>	<b>36,071,174</b>	<b>16,593,759</b>	<b>19,477,415</b>
<b>Rentals, Leases, and Royalties</b>	<b>18,996,671</b>	<b>18,384,081</b>	<b>612,590</b>
<b>Fiduciary and Trust</b>	<b>88,927,908</b>	<b>31,756,975</b>	<b>57,170,933</b>
<b>Grants, Gifts, Bequests, and Donations</b>			
Federal Grants	310,901,052	277,383,089	33,517,963
Other Grants	2,109,604	2,099,792	9,812
Gifts, Bequests, and Donations	2,735,560	1,443,635	1,291,925
<b>Miscellaneous</b>	<b>14,390,491</b>	<b>2,578,561</b>	<b>11,811,930</b>
<b>Income Collections and Transfers</b>	<b>209,619,069</b>	<b>3,518,835</b>	<b>206,100,234</b>
<b>TOTALS</b>	<b>\$1,130,436,959</b>	<b>\$774,914,849</b>	<b>\$355,522,110</b>

General Fund		University Funds <sup>1</sup>		Other Funds <sup>2</sup>	
Revenue	Income	Revenue	Income	Revenue	Income
\$	\$	\$	\$	\$	\$
11,591,101				13,251,195	
79,117,312				10,695,212	
18,712,814				44,503,487	
20,459				10,525,958	
				14,795,888	
7,731,702				47,144,118	
11,241,695				503,136	
6,312,432				22,382,295	
6,065,566		88,150		5,525,926	
140,793,081		88,150		169,327,215	
14,497,184				17,788,565	7,560
1,061,366	267,126	15,428,117	3,078,840	3,386,177	426,677
10,663,503		1,596,397	12,906	35,343,453	16,660,040
749,934				1,349,976	36,000
7,856,401	268,194			1,226,603	4,771,965
6,990,731	21,959	3,900,660	19,121,429	5,702,368	334,027
112,005	4,784			18,272,076	607,806
				31,756,975	57,170,933
		15,992,146	2,036,180	261,390,943	31,481,783
126		1,635,865	265	463,801	9,547
31		800,834	1,274,527	642,770	17,398
9,857	10,162	735,155	10,240,523	1,833,549	1,561,245
19,210	19,918,895	542,539	68,616,600	2,957,086	117,564,739
<u>\$182,753,429</u>	<u>\$ 20,491,120</u>	<u>\$ 40,719,863</u>	<u>\$104,381,270</u>	<u>\$551,441,557</u>	<u>\$230,649,720</u>

<sup>1</sup> see page 7 for detail on University Funds

<sup>2</sup> see pages 8 & 9 for detail on Other Funds

FOR YOUR NOTES

## STATE OF MONTANA

## University Funds

Statement of Receipt by Classification and Fund  
For Fiscal Year Ended June 30, 1978

Classification	Total University Fund*		Current Fund		Student Loan		Endowment		Plant Fund		Agency Fund	
	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income
<b>Taxes</b>												
Vehicle	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Beer, Liquor Cigarette, Tobacco												
Individual Income												
Corporate Income												
Property												
Fuel												
Oil Production												
Coal Production												
Inheritance												
Other	88,150											
<b>Total Taxes</b>	<u>88,150</u>		<u>88,150</u>									
<b>Licenses and Permits</b>												
Service Fees	15,428,117	3,078,840	12,977,542	1,980,476		3			2,254,424		196,151	1,098,361
Investment Earnings	1,596,397	12,906	800,418	1,778	9,159	2,241	649		747,745	3,708	38,426	5,179
<b>Fines</b>												
<b>Reimbursements</b>												
<b>Sale of Documents, Merchandise, &amp; Property</b>	3,900,660	19,121,429	3,900,660	18,367,012								754,417
<b>Rentals, Leases, &amp; Royalties</b>												
<b>Fiduciary and Trust</b>												
<b>Grants, Gifts, Bequests, &amp; Donations</b>												
Federal Grants	15,992,146	2,036,180	15,968,829	8,231					23,317			2,027,949
Other Grants	1,635,865	265	1,635,865									265
Gifts, Bequests, & Donations	800,834	1,274,527	746,470	280,570		6,530	22,814		50	(8,244)	31,500	995,671
<b>Miscellaneous</b>	735,155	10,240,523	480,683	254,663	3	512,280			288,718		(34,249)	9,473,580
<b>Income Collections &amp; Transfers</b>	542,539	68,616,600	491,361	56,809,952		628,757			51,178	10,346,859		831,032
<b>TOTALS</b>	<u>\$ 40,719,863</u>	<u>\$104,381,270</u>	<u>\$ 37,089,978</u>	<u>\$ 77,702,682</u>	<u>\$ 9,162</u>	<u>\$ 1,149,811</u>	<u>\$ 23,463</u>	<u>\$</u>	<u>\$ 3,365,432</u>	<u>\$ 10,342,323</u>	<u>\$ 231,828</u>	<u>\$ 15,186,454</u>

\* Annuity and Life Income Fund not included as there was no activity in that fund for FY 1978.

## STATE OF MONTANA

## Other Funds

Statement of Receipts by Classification and Fund  
For Fiscal Year Ended June 30, 1978

Classification	Total		Earmarked Revenue		Sinking Fund		Federal and Private Revenue		Federal and Private Grant	
	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income
<b>Taxes</b>										
Vehicle	\$ 13,251,195	\$	\$ 13,251,195	\$	\$	\$	\$	\$	\$	\$
Beer, Liquor, Cigarette, Tobacco	10,695,212		3,216,631		4,475,632					
Individual Income	44,503,487		30,905,200		13,598,287					
Corporate Income	10,525,958		7,309,693		3,216,265					
Property	14,795,888		14,795,465		423					
Fuel	47,144,118		47,144,118							
Oil Production	503,136		503,136							
Coal Production	22,382,295		12,318,368		702,598					
Inheritance										
Other	5,525,926		2,069,022				1,210,489			
<b>Total Taxes</b>	<b>169,327,215</b>		<b>131,512,828</b>		<b>21,993,205</b>		<b>1,210,489</b>			
<b>Licenses and Permits</b>	<b>17,788,565</b>	<b>7,560</b>	<b>17,788,555</b>	<b>7,560</b>		<b>10</b>				
<b>Service Fees</b>	<b>3,386,177</b>	<b>426,677</b>	<b>2,607,814</b>	<b>4,699</b>				<b>1,300</b>		
<b>Investment Earnings</b>	<b>35,343,453</b>	<b>16,660,040</b>	<b>422,838</b>		<b>347,537</b>		<b>108,311</b>		<b>1,090,403</b>	<b>15,249</b>
<b>Fines</b>	<b>1,349,976</b>	<b>36,000</b>	<b>1,207,743</b>							
<b>Reimbursements</b>	<b>1,226,603</b>	<b>4,771,965</b>	<b>214,361</b>	<b>605</b>			<b>493,753</b>	<b>150,353</b>	<b>49,614</b>	<b>363,469</b>
<b>Sale of Documents, Merchandise, and Property</b>	<b>5,702,368</b>	<b>334,027</b>	<b>551,394</b>	<b>2,324</b>			<b>377,960</b>	<b>7,141</b>	<b>179</b>	
<b>Rentals, Leases, and Royalties</b>	<b>18,272,076</b>	<b>607,806</b>	<b>119,073</b>				<b>452,328</b>	<b>1,099</b>	<b>13,360,062</b>	<b>579,439</b>
<b>Fiduciary and Trust</b>	<b>31,756,975</b>	<b>57,170,933</b>	<b>13,055</b>	<b>19,569</b>						
<b>Grants, Gifts, Bequests, &amp; Donations</b>										
Federal Grants	261,390,943	31,481,783	7,429,912				139,386,534	6,955,963	110,214,961	24,525,820
Other Grants	463,801	9,547	50				392,551	9,547	67,950	
Gifts, Bequests & Donations	642,770	17,398	69,890				35,341		533,467	14,643
<b>Miscellaneous</b>	<b>1,833,549</b>	<b>1,561,245</b>	<b>1,438,705</b>	<b>100,582</b>	<b>109,210</b>	<b>550,000</b>	<b>228,827</b>	<b>9,538</b>	<b>7</b>	
<b>Income Collections and Transfers</b>	<b>2,957,086</b>	<b>117,564,739</b>	<b>1,947,866</b>	<b>30,902,067</b>		<b>703,149</b>	<b>469,909</b>	<b>2,981,785</b>	<b>2,002</b>	<b>5,287,381</b>
<b>TOTAL</b>	<b>\$551,441,557</b>	<b>\$230,649,720</b>	<b>\$165,324,084</b>	<b>\$ 31,037,406</b>	<b>\$ 22,449,952</b>	<b>\$ 1,253,149</b>	<b>\$143,156,013</b>	<b>\$ 10,105,888</b>	<b>\$125,329,476</b>	<b>\$ 30,786,008</b>

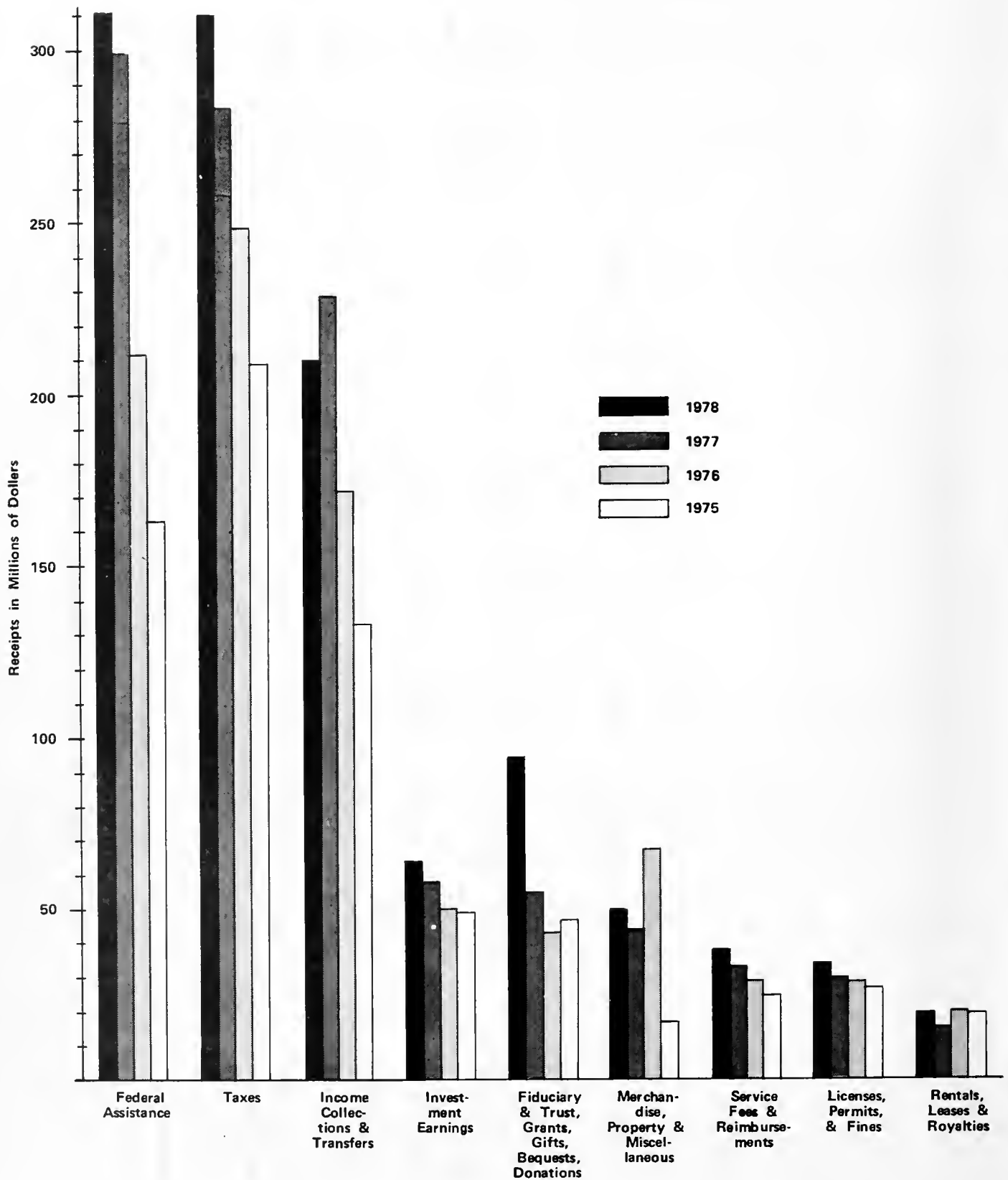
## STATE OF MONTANA

## Other Funds

Statement of Receipts by Classification and Fund  
For Fiscal Year Ended June 30, 1978

Classification	Bond Proceeds and Insurance		Revolving Fund		Trust and Legacy		Agency Fund	
	Revenue	Income	Revenue	Income	Revenue	Income	Revenue	Income
<b>Taxes</b>								
Vehicle		\$	\$	\$	\$	\$	\$	\$
Beer, Liquor, Cigarette, Tobacco	3,002,949							
Individual Income								
Corporate Income								
Property								
Fuel								
Oil Production					9,361,329			
Coal Production								
Inheritance					2,246,415			
Other					11,607,744			
<b>Total Taxes</b>	<b>3,002,949</b>							
<b>Licenses and Permits</b>								
<b>Service Fees</b>			767,194	21,426			9,869	400,552
<b>Investment Earnings</b>	761,969		5,906	291,941	6,427,016		26,179,473	16,352,850
<b>Fines</b>							142,233	36,000
<b>Reimbursements</b>	3,409	5,123	465,466	4,252,415				
<b>Sale of Documents, Merchandise, and Property</b>	999		956,990	88,707	1,955,508	234,057	1,859,338	1,798
<b>Rentals, Leases, and Royalties</b>			379,092		3,946,333	121	15,188	27,147
<b>Fiduciary and Trust</b>	9,122	1,895			93,288		31,641,510	57,149,469
<b>Grants, Gifts, Bequests, &amp; Donations</b>								
Federal Grants			72,507		5,039		4,281,990	
Other Grants			3,250					
Gifts, Bequests & Donations			177				3,895	2,755
<b>Miscellaneous</b>			47,269			239		910,417
<b>Income Collections and Transfers</b>			45,736	71,594,620		796,861	491,573	1,205,399
<b>TOTAL</b>	<b>\$ 3,778,448</b>	<b>\$ 4,100,495</b>	<b>\$ 2,743,587</b>	<b>\$ 76,249,109</b>	<b>\$ 24,034,928</b>	<b>\$ 1,031,278</b>	<b>\$ 64,625,069</b>	<b>\$ 76,086,387</b>

**TOTAL RECEIPTS BY CLASSIFICATION  
FOR THE FISCAL YEARS ENDED JUNE 30, 1978 - 1977 - 1976 - 1975**





## State of Montana

## All Funds

## Comparative Statement of Receipts by Classification

For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977		
	Receipts	% of Total	Receipts	% of Total	Difference	% Difference	% of Total
<b>Taxes:</b>							
Vehicle	\$ 13,251,195	1.17	\$ 8,405,390	.80	\$ 4,845,805	57.65	5.76 ( 1)
Beer, Liquor, Cigarette & Tobacco	22,286,313	1.97	20,562,898	1.97	1,723,415	8.38	2.05
Individual Income	123,620,799	10.94	111,861,527	10.69	11,759,272	10.51	13.98
Corporate Income	29,238,772	2.59	24,957,238	2.39	4,281,534	17.16	5.09 ( 2)
Property	14,816,347	1.31	14,566,454	1.39	249,893	1.72	.30
Fuel	47,144,118	4.17	43,957,519	4.20	3,186,599	7.25	3.78
Oil Production	8,234,838	.73	7,648,612	.73	586,226	7.66	.70
Coal Production	33,623,990	2.97	34,469,814	3.29	(845,824)	(2.45)	(1.00)
Inheritance	6,312,432	.56	6,483,191	.62	(170,759)	(2.63)	(.20)
Other	11,679,642	1.03	10,288,379	.98	1,391,263	13.52	1.65
<b>Total Taxes</b>	<b>\$310,208,446</b>	<b>27.44</b>	<b>\$283,201,022</b>	<b>27.06</b>	<b>\$ 27,007,424</b>	<b>9.54</b>	<b>32.11</b>
<b>Licenses, Permits and Fines</b>	<b>34,429,219</b>	<b>3.05</b>	<b>30,489,212</b>	<b>2.91</b>	<b>3,940,007</b>	<b>12.92</b>	<b>4.68 ( 3)</b>
<b>Service Fees and Reimbursements</b>	<b>37,771,466</b>	<b>3.34</b>	<b>32,774,521</b>	<b>3.13</b>	<b>4,996,945</b>	<b>15.25</b>	<b>5.94 ( 4)</b>
<b>Investment Earnings</b>	<b>64,276,299</b>	<b>5.69</b>	<b>57,777,742</b>	<b>5.52</b>	<b>6,498,557</b>	<b>11.25</b>	<b>7.73 ( 5)</b>
<b>Sale of Documents, Merchandise</b>							
Property and Miscellaneous	50,461,665	4.46	44,441,250	4.25	6,020,415	13.55	7.16 ( 6)
Rentals, Leases, and Royalties	18,996,671	1.68	14,868,736	1.42	4,127,935	27.76	4.91 ( 7)
<b>Fiduciary and Trust, Grants, Gifts</b>							
Bequests and Donations	93,773,072	8.30	55,085,575	5.27	38,687,497	70.23	45.99 ( 8)
Income Collections and Transfers	209,619,069	18.54	228,904,251	21.88	(19,285,182)	( 8.42)	(22.93) ( 9)
Federal Assistance	310,901,052	27.50	298,779,280	28.56	12,121,772	4.06	14.41
<b>TOTAL RECEIPTS</b>	<b><u>\$1,130,436,959</u></b>	<b><u>100.00</u></b>	<b><u>\$1,046,321,589</u></b>	<b><u>100.00</u></b>	<b><u>\$ 84,115,370</u></b>	<b><u>8.04</u></b>	<b><u>100.00</u></b>
<b>Revenue</b>	<b>\$ 774,914,849</b>	<b>68.55</b>	<b>\$ 722,182,377</b>	<b>69.02</b>	<b>\$ 52,732,472</b>	<b>7.30</b>	<b>62.69</b>
<b>Income</b>	<b>\$ 355,522,110</b>	<b>31.45</b>	<b>\$ 324,139,212</b>	<b>30.98</b>	<b>\$ 31,382,898</b>	<b>9.68</b>	<b>37.31</b>

## State of Montana

## General Fund

## Comparative Statement of Receipts by Classification

For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977		
	Receipts	% of Total	Receipts	% of Total	Difference	% Difference	% of Total
<b>Taxes:</b>							
Vehicle	\$		\$		\$		
Beer, Liquor, Cigarette, Tobacco	11,591,101	5.70	11,967,554	6.30	(376,453)	(3.15)	(2.82)
Individual Income	79,117,312	38.93	71,591,377	37.70	7,525,935	10.51	56.31
Corporate Income	18,712,814	9.21	15,972,632	8.41	2,740,182	17.16	20.50 (10)
Property	20,459	.01	22,947	.01	(2,488)	(10.84)	(.02)
Fuel							
Oil Production	7,731,702	3.80	7,411,506	3.90	320,196	4.32	2.40
Coal Production	11,241,695	5.53	14,362,422	7.56	(3,120,727)	(21.73)	(23.35) (11)
Inheritance	6,312,432	3.11	6,483,191	3.41	(170,759)	(2.63)	(1.28)
Other	6,065,566	2.98	5,251,859	2.77	813,707	15.49	6.09
<b>Total Taxes</b>	<b>\$140,793,081</b>	<b>69.27</b>	<b>\$133,063,488</b>	<b>70.06</b>	<b>\$ 7,729,593</b>	<b>5.81</b>	<b>57.83</b>
<b>Licenses, Permits and Fines</b>	<b>15,247,118</b>	<b>7.50</b>	<b>13,623,561</b>	<b>7.18</b>	<b>1,623,557</b>	<b>11.92</b>	<b>12.15</b>
<b>Service Fees and Reimbursements</b>	<b>9,453,087</b>	<b>4.65</b>	<b>8,784,087</b>	<b>4.63</b>	<b>669,000</b>	<b>7.62</b>	<b>5.01</b>
<b>Investment Earnings</b>	<b>10,663,503</b>	<b>5.25</b>	<b>9,891,246</b>	<b>5.21</b>	<b>772,257</b>	<b>7.81</b>	<b>5.77</b>
<b>Sale of Documents, Merchandise</b>							
Property and Miscellaneous	7,032,709	3.46	7,228,476	3.81	(195,767)	(2.71)	(1.46)
Rentals, Leases and Royalties	116,789	.06	145,357	.08	(28,568)	(19.65)	(.21)
<b>Fiduciary and Trust, Grants, Gifts</b>							
Bequests and Donations	157		2,932		(2,775)	(94.65)	(.02)
<b>Income Collections and Transfers</b>	<b>19,938,105</b>	<b>9.81</b>	<b>17,140,197</b>	<b>9.03</b>	<b>2,797,908</b>	<b>16.32</b>	<b>20.93 (12)</b>
<b>Federal Assistance</b>							
<b>TOTAL RECEIPTS</b>	<b><u>\$203,244,549</u></b>	<b><u>100.00</u></b>	<b><u>\$189,879,344</u></b>	<b><u>100.00</u></b>	<b><u>\$ 13,365,205</u></b>	<b><u>7.04</u></b>	<b><u>100.00</u></b>
<b>Revenue</b>	<b>\$182,753,429</b>	<b>89.92</b>	<b>\$172,204,872</b>	<b>90.69</b>	<b>\$ 10,548,557</b>	<b>6.13</b>	<b>78.93</b>
<b>Income</b>	<b>\$ 20,491,120</b>	<b>10.08</b>	<b>\$ 17,674,472</b>	<b>9.31</b>	<b>\$ 2,816,648</b>	<b>15.94</b>	<b>21.07</b>

## NOTES TO COMPARATIVE STATEMENTS (RECEIPTS)

### All Funds:

- (1) Vehicle Tax receipts increased \$4.8 million - an increase of 58%. In FY 1977, \$4.2 million in G.V.W. Taxes were incorrectly coded as Income Transfers. Therefore, the FY 1978 Vehicle Tax amount is correct and the increase, if FY 1977 were properly restated, should read \$678 thousand which represents a 5% increase, well within the acceptable growth standard.
- (2) Corporate Income Tax receipts increased \$4.3 million - an increase of 17%. Approximately half of the increase is due to growth: 6-8% more corporations in the State and the existing corporations earning greater profits. The other half is attributable to a more intensified audit program and the voluntary compliance that results from the increased chance of audit.
- (3) Licenses, Permits and Fine receipts increased \$3.9 million - an increase of 13%. No single source can explain this increase, but rather numerous immaterial increases account for the gain. For instance, Fish and Game license receipts increased \$528 thousand which represents a somewhat normal 7.6% increase. General Fund insurance permit receipts increased \$901 thousand, or 10%, which can only be explained by inflation.
- (4) Service Fees and Reimbursement receipts increased \$5 million - an increase of 15%. Again, no one major increase accounts for the gain, but rather the increase is a composition of many items in the \$200 thousand or less category. Only one increase bears mentioning and that is University System tuition and fees, credited to the Current Unrestricted Fund, increased \$1.2 million, representing a 12.6% increase. Since no increase in fees occurred during the two years, the increase is attributed to increased enrollment.
- (5) Investment Earnings receipts increased \$6.5 million - an increase of 11%. Two factors contributed to this increase:
  - (a) the total portfolios compared at June 30, 1977 and 1978 showed an increase of 12%.
  - (b) the average yield went from 7.33% in FY 1977 to 7.47% in FY 1978, an increase of 2%.

For a more in-depth explanation of changes in investment income, the Board of Investments' annual report should be consulted.
- (6) Sale of Documents, Merchandise, Property and Miscellaneous receipts increased \$6 million - an increase of 14%. In FY 1978, the Anaconda Company paid the State \$1.8 million for the property known as the Woodville Highway in Butte. According to the Highway Commission, the money will remain in trust until a suitable, mutually agreeable project is found. Another \$3.2 million increase was shared by two units of the University system, but the increases represented changes in methods of accounting and not increases to the State's receipts.
- (7) Rentals, Leases and Royalty receipts increased \$4.1 million - an increase of 28%. The major recipient of the increase was the Common School Interest and Income, and Trust accounts with a combined increase of \$3.6 million. The reason for the increase is a greater interest ongoing in Montana oil and gas exploration. State lands are leased based upon a bidding process, and the bid has gone from a normal \$1-2/acre to, in some cases, \$5-6/acre. The "Common School" account receives 90% of this lease revenue.

- (8) Fiduciary and Trust receipts increased \$38.7 million - an increase of 70%. The majority of the increase was caused by a method of accounting change. In previous years, retirement system employer and employee receipts were accounted for as only liabilities, which resulted in a net amount when combined with payments. This year, the receipts are being booked and they total \$33.5 million. In addition, receipts from employers for unemployment insurance increased \$6.8 million. This was caused by raising the base from \$4,800 to \$6,000 effective January 1, 1978, and by making the rate charged a flat 3.1% for all employers. Prior to January 1, 1977, rates were variable up to the maximum of 3.1%.
- (9) Income Collections and Transfer receipts decreased \$19.3 million - a decrease of 8%. In FY 1977, the Employment Security Division utilized three accounting entities to track the total movement of cash received from employees. This included sending the cash to the Federal Government and subsequently receiving it back when needed. In FY 1978, only one accounting entity was used and the tracking was performed more efficiently. This change eliminated \$29.2 million in transfers.

**General Fund:**

- (10) Corporate Income Tax receipts increased \$1.7 million - an increase of 17%. See explanation of (2) on previous page.
- (11) Coal Production Tax receipts decreased \$3.1 million - a decrease of 22%. This decrease is a result of two factors:
  - (a) Article IX, Section 5 of the 1972 Constitution of Montana specified that 25% of all coal severance tax shall go to a trust fund commencing July 1, 1977. Because the taxes that were due the last quarter of FY 1977 become the first quarter receipts of FY 1978, the percentage effect is really 19% ( $25\% \times \frac{3}{4}$ ).
  - (b) Coal production was down 3% (26.3 million tons in FY 1978 vs. 27.1 million tons in FY 1977).
- (12) Income Collections and Transfer receipts increased \$2.8 million - an increase of 16%. The monies earmarked to retire the Long-Range Building Bonds were in excess of need by \$3.3 million and were, by law, transferred to the General Fund.

FOR YOUR NOTES

## STATE OF MONTANA

## ALL FUNDS

Statement of Disbursements by Category  
For Fiscal Year Ended June 30, 1978

Category	Total All Funds		
	Disbursements	Expenditures	Withdrawals
<b>Personal Services</b>			
Salaries and Wages	\$198,885,454	\$182,719,196	\$ 16,166,258
Employee Benefits	34,484,351	25,741,586	8,742,765
<b>Total Personal Services</b>	<b>233,369,805</b>	<b>208,460,782</b>	<b>24,909,023</b>
<b>Operating Expenses</b>			
Contracted Services	118,760,901	114,021,486	4,739,415
Supplies and Materials	20,163,497	13,695,400	6,468,097
Communications	8,541,826	5,922,072	2,619,754
Travel	10,855,878	10,034,873	821,005
Rent	11,748,047	10,114,275	1,633,772
Utilities	5,909,879	4,650,488	1,259,391
Repair and Maintenance	10,571,674	7,954,812	2,616,862
Other	47,607,249	5,908,364	41,698,885
<b>Total Operating Expenses</b>	<b>234,158,951</b>	<b>172,301,770</b>	<b>61,857,181</b>
<b>Equipment</b>	<b>11,853,370</b>	<b>9,721,550</b>	<b>2,131,820</b>
<b>Capital Outlay</b>			
Land	5,682,023	5,240,442	441,581
Buildings	20,187,826	15,817,565	4,370,261
Other Improvements	597,251	559,901	37,350
<b>Total Capital Outlay</b>	<b>26,467,100</b>	<b>21,617,908</b>	<b>4,849,192</b>
<b>Local Assistance</b>			
State Sources	123,637,542	120,267,061	3,370,481
Federal Sources	276,121	276,121	
Other Sources	28,421		28,421
<b>Total Local Assistance</b>	<b>123,942,084</b>	<b>120,543,182</b>	<b>3,398,902</b>
<b>Grants</b>			
State Sources	27,666,106	27,506,106	160,000
Federal Sources	86,902,575	44,979,719	41,922,856
Other Sources	570,171	555,528	14,643
<b>Total Grants</b>	<b>115,138,852</b>	<b>73,041,353</b>	<b>42,097,499</b>
<b>Benefits and Claims</b>			
To Individuals	15,130,174	24,798	15,105,376
State Sources	44,313,386	44,313,386	
Federal Sources	51,866,680	51,857,812	8,868
Other Sources	35,348,071	35,043,306	304,765
<b>Total Benefits and Claims</b>	<b>146,658,311</b>	<b>131,239,302</b>	<b>15,419,009</b>
<b>Transfers</b>	<b>150,614,700</b>	<b>2,141,057</b>	<b>148,473,643</b>
<b>Debt Service</b>	<b>8,940,925</b>	<b>3,450,223</b>	<b>5,490,702</b>
<b>TOTALS</b>	<b>\$1,051,144,098</b>	<b>\$742,517,127</b>	<b>\$308,626,971</b>

General Fund		University Funds <sup>1</sup>		Other Funds <sup>2</sup>	
Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
\$ 53,450,746	\$ 4,872	\$ 53,308,960	\$ 9,760,088	\$ 75,959,490	\$ 6,401,298
8,533,463	631	6,509,159	7,771,469	10,698,964	970,665
61,984,209	5,503	59,818,119	17,531,557	86,658,454	7,371,963
8,359,478	3,709	4,976,985	2,367,891	100,685,023	2,367,815
4,459,397	67	3,435,342	3,812,984	5,800,661	2,655,046
1,640,068	10	1,746,165	597,994	2,535,839	2,021,750
2,364,358	697	2,368,172	612,900	5,302,343	207,408
1,616,797		496,452	436,756	8,001,026	1,197,016
1,663,398		1,854,388	1,031,980	1,132,702	227,411
1,055,585	14	1,739,458	1,165,080	5,159,769	1,451,768
597,072		4,335,852	13,240,872	975,440	28,458,013
21,756,153	4,497	20,952,814	23,266,457	129,592,803	38,586,227
1,620,372		3,755,225	761,517	4,345,953	1,370,303
16,189		38,578	29,055	5,185,675	412,526
48,103		2,255,425	821,111	13,514,037	3,549,150
13,311		25,834		520,756	37,350
77,603		2,319,837	850,166	19,220,468	3,999,026
31,314,578				88,952,483	3,370,481
				276,121	
31,314,578				89,228,604	3,398,902
12,551,062		60		14,954,984	160,000
373,571				44,606,148	41,922,856
12,924,633		60		555,528	14,643
24,658				60,116,660	42,097,499
43,789,598				140	15,105,376
3,302				523,788	
43,817,558				51,854,510	8,868
105,314	44,482,866	442,836	12,621,601	35,043,306	304,765
483		1,895,713	2,306,627	87,421,744	15,419,009
				1,592,907	91,369,176
				1,554,027	3,184,075
\$173,600,903	\$ 44,492,866	\$ 89,184,604	\$ 57,337,925	\$479,731,620	\$206,796,180

<sup>1</sup> see page 19 for detail on University Funds

<sup>2</sup> see pages 20 & 21 for detail on Other Funds

FOR YOUR NOTES



## STATE OF MONTANA

## University Funds

Statement of Disbursements by Category  
For Fiscal Year Ended June 30, 1978

Category	Total University Funds *		Current Fund		Student Loan Fund		Plant Fund		Agency Fund	
	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
<b>Personal Services</b>										
Salaries and Wages	\$ 53,308,960	\$ 9,760,088	\$ 53,308,960	\$ 9,266,372	\$	\$	\$	\$	\$	\$ 493,716
Employee Benefits	6,509,159	7,771,469	6,509,159	1,118,466						6,653,003
<b>Total Personal Services</b>	<b>59,818,119</b>	<b>17,531,557</b>	<b>59,818,119</b>	<b>10,384,838</b>						<b>7,146,719</b>
<b>Operating Expenses</b>										
Contracted Services	4,976,985	2,367,891	4,937,417	1,795,086			39,568	7,938		525,424
Supplies and Materials	3,435,342	3,812,984	3,429,713	3,525,361		39,443	5,629			287,623
Communications	1,746,165	597,994	1,746,163	431,826		54	2			166,114
Travel	2,368,172	612,900	2,367,413	450,217			759			162,683
Rent	496,452	436,756	495,925	382,637			527			54,119
Utilities	1,854,388	1,031,980	1,854,388	1,027,406						4,574
Repair and Maintenance	1,739,458	1,165,080	1,613,052	1,135,002			126,406	289		29,789
Other	4,335,852	13,240,872	4,077,146	6,580,519	234,145	330,729	24,561	893		6,328,731
<b>Total Operating Expenses</b>	<b>20,952,814</b>	<b>23,266,457</b>	<b>20,521,217</b>	<b>15,328,054</b>	<b>234,145</b>	<b>370,226</b>	<b>197,452</b>	<b>9,120</b>		<b>7,559,057</b>
<b>Equipment</b>	<b>3,755,225</b>	<b>761,517</b>	<b>3,636,827</b>	<b>690,129</b>			<b>118,398</b>	<b>821</b>		<b>70,567</b>
<b>Capital Outlay</b>										
Land	38,578	29,055	24,308	1,555			14,270	27,500		
Buildings	2,255,425	821,111	76,789	28,421			2,178,636	792,059		631
Other Improvements	25,834						25,834			
<b>Total Capital Outlay</b>	<b>2,319,837</b>	<b>850,166</b>	<b>101,097</b>	<b>29,976</b>			<b>2,218,740</b>	<b>819,559</b>		<b>631</b>
<b>Grants</b>	<b>60</b>						<b>60</b>			
<b>Transfers</b>	<b>442,836</b>	<b>12,621,601</b>	<b>(645,169)</b>	<b>4,226,618</b>		<b>602,786</b>	<b>1,088,005</b>	<b>6,557,674</b>		<b>1,234,523</b>
<b>Debt Service</b>	<b>1,895,713</b>	<b>2,306,627</b>		<b>14,215</b>			<b>1,895,713</b>	<b>2,292,338</b>		<b>74</b>
<b>TOTALS</b>	<b>\$ 89,184,604</b>	<b>\$ 57,337,925</b>	<b>\$ 83,432,091</b>	<b>\$ 30,673,830</b>	<b>\$ 234,145</b>	<b>\$ 973,012</b>	<b>\$ 5,518,368</b>	<b>\$ 9,679,512</b>	<b>\$</b>	<b>\$ 16,011,571</b>

\* Endowment Fund and Annuity and Life Income Fund are not included as there was no activity in those Funds for FY 78

STATE OF MONTANA

Other Funds

Statement of Disbursements by Category  
For Fiscal Year Ended June 30, 1978

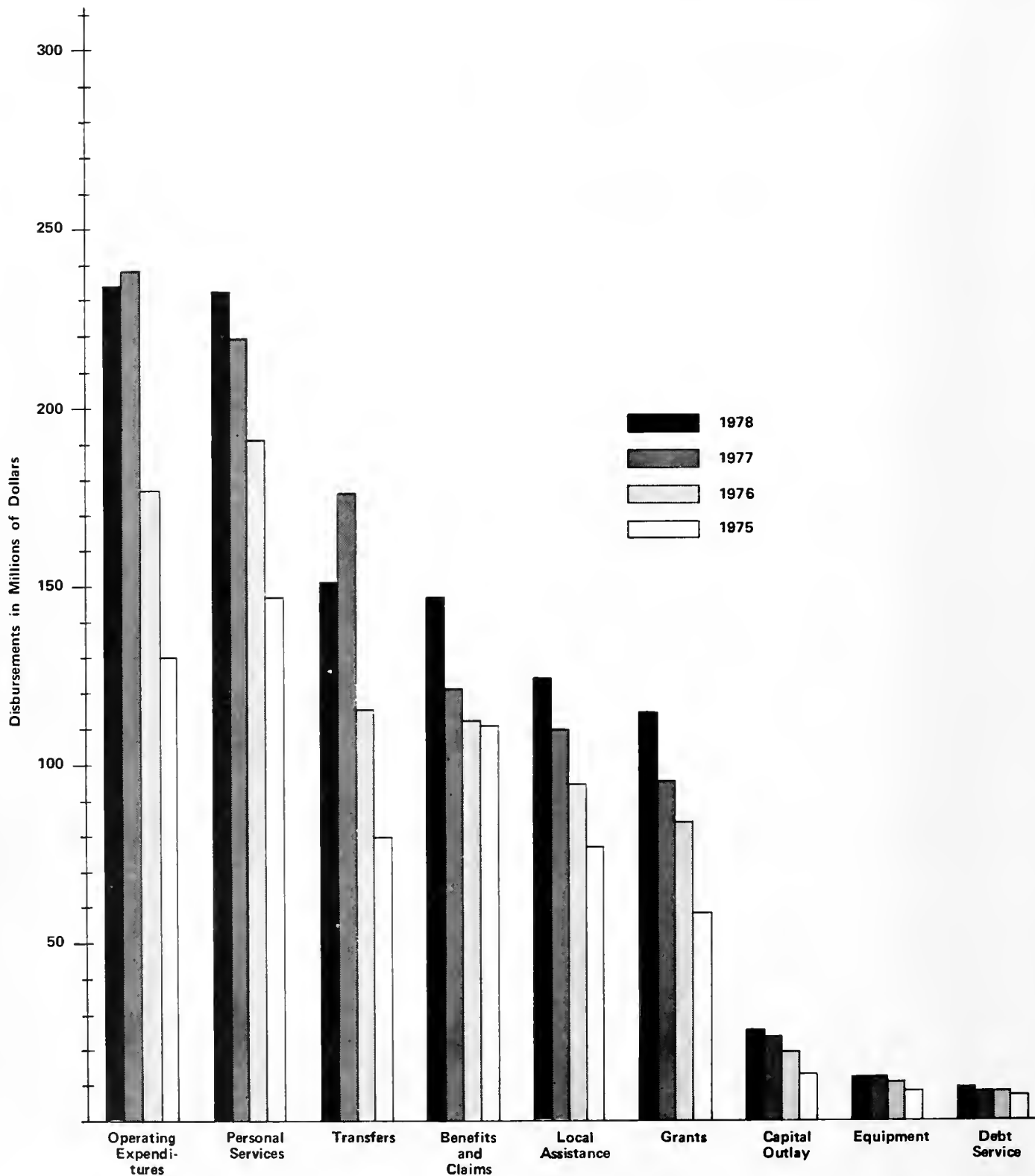
Category	Total Other Funds		Earmarked Revenue Fund		Sinking Fund		Federal & Private Revenue Fund		Federal & Private Grant Clearance Fund	
	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
<b>Personal Services</b>										
Salaries and Wages	\$ 75,959,490	\$ 6,401,298	\$ 27,234,719	\$ 134,385	\$	\$	\$ 43,023,642	\$ 1,022,739	\$	\$ 87
Employee Benefits	10,698,964	970,665	3,800,612	19,832			6,069,567	122,976		13
<b>Total Personal Services</b>	<b>86,658,454</b>	<b>7,371,963</b>	<b>31,035,331</b>	<b>154,217</b>			<b>49,093,209</b>	<b>1,145,715</b>		<b>100</b>
<b>Operating Expenses</b>										
Contracted Services	100,685,023	2,367,815	25,295,917	13,590			74,806,838	41,035	15,488	39,980
Supplies and Materials	5,800,661	2,655,046	2,188,385	16,841			3,405,806	32,051	3,270	969
Communications	2,535,839	2,021,750	1,304,065	4,936			975,543	4,984	1,608	164
Travel	5,302,343	207,408	3,027,715	6,566			2,137,224	52,772	179	74
Rent	8,001,026	1,197,016	6,156,879	9,733			1,281,429	3,489	1,386	213
Utilities	1,132,702	227,411	812,952				191,683			
Repair and Maintenance	5,159,769	1,451,768	4,729,859	12,849			347,748	707	229	
Other	975,440	28,458,013	259,081	695			269,590	12,178	8,848	4,011
<b>Total Operating Expenses</b>	<b>129,592,803</b>	<b>38,586,227</b>	<b>43,774,853</b>	<b>65,210</b>			<b>83,415,861</b>	<b>147,216</b>	<b>31,008</b>	<b>45,411</b>
<b>Equipment</b>	<b>4,345,953</b>	<b>1,370,303</b>	<b>3,347,185</b>	<b>819</b>			<b>695,305</b>	<b>16,803</b>	<b>5,123</b>	
<b>Capital Outlay</b>										
Land	5,185,675	412,526	2,979,544				1,978,158			
Buildings	13,514,037	3,549,150	119,146				1,691,207			
Other Improvements	520,756	37,350	363,289	37,350			157,467			
<b>Total Capital Outlay</b>	<b>19,220,468</b>	<b>3,999,026</b>	<b>3,461,979</b>	<b>37,350</b>			<b>3,826,832</b>			
<b>Local Assistance</b>										
State Sources	88,952,483	3,370,481	88,951,113						1,370	641,350
Federal Sources	276,121		64						276,057	
Other Sources		28,421								28,421
<b>Total Local Assistance</b>	<b>89,228,604</b>	<b>3,398,902</b>	<b>88,951,177</b>						<b>277,427</b>	<b>669,771</b>
<b>Grants</b>										
State Sources	14,954,984	160,000	14,500,814				317,497		1,934	
Federal Sources	44,606,148	41,922,856	1,278				3,357,415	97,511	41,247,455	41,825,345
Other Sources	555,528	14,643	251,344				180		304,004	14,643
<b>Total Grants</b>	<b>60,116,660</b>	<b>42,097,499</b>	<b>14,753,436</b>				<b>3,675,092</b>	<b>97,511</b>	<b>41,553,393</b>	<b>41,839,988</b>
<b>Benefits and Claims</b>										
To Individuals	140	15,105,376	140						4,772	
State Sources	523,788		12,993				478,351		45,352,356	8,868
Federal Sources	51,854,510	8,868					73,288		4,927,916	304,765
Other Sources	35,043,306	304,765								
<b>Total Benefits &amp; Claims</b>	<b>87,421,744</b>	<b>15,419,009</b>	<b>13,133</b>				<b>501,639</b>		<b>50,285,044</b>	<b>313,633</b>
<b>Transfers</b>										
	1,592,907	91,369,176	160,013	9,420,180			448,056	8,341,969	796,912	17,013,875
<b>Debt Service</b>										
	1,554,027	3,184,075	182,628		1,371,399					
<b>TOTALS</b>	<b>\$479,731,620</b>	<b>\$206,796,180</b>	<b>\$185,679,735</b>	<b>\$ 9,677,776</b>	<b>\$ 1,371,399</b>	<b>\$ 9,749,214</b>	<b>\$141,655,994</b>	<b>\$ 92,948,907</b>	<b>\$ 59,882,778</b>	

## Other Funds

Statement of Disbursements by Category  
For Fiscal Year Ended June 30, 1978

Category	Bond Proceeds and Insurance				Revolving Fund				Trust & Legacy Fund				Agency Fund			
	Clearance Fund		Withdrawals		Expenditures		Withdrawals		Expenditures		Withdrawals		Expenditures		Withdrawals	
<b>Personal Services</b>																
Salaries and Wages	\$		\$		\$	5,701,129	\$	5,244,087	\$		\$		\$		\$	
Employee Benefits						828,785		827,844								
<b>Total Personal Services</b>						<b>6,529,914</b>		<b>6,071,931</b>								
<b>Operating Expenses</b>																
Contracted Services		9,533				551,771		2,271,552						5,476		1,658
Supplies and Materials		22,859				177,635		2,605,100						2,706		85
Communications		1				250,161		2,011,666						4,461		
Travel						137,225		147,996								
Rent						561,332		1,183,581								
Utilities						125,481		227,411						2,586		
Repair and Maintenance		4,971				51,887		1,438,212						25,075		
Other						385,644		28,094,117		6,633				45,644		347,012
<b>Total Operating Expenses</b>		<b>37,364</b>				<b>2,241,136</b>		<b>37,979,635</b>		<b>6,633</b>				<b>85,948</b>		<b>348,755</b>
<b>Equipment</b>		<b>44,033</b>				<b>246,876</b>		<b>1,352,681</b>						<b>7,431</b>		
<b>Capital Outlay</b>																
Land		227,973						412,526								
Buildings		11,703,684						3,531,582								17,568
Other Improvements																
<b>Total Capital Outlay</b>		<b>11,931,657</b>						<b>3,944,108</b>								<b>17,568</b>
<b>Local Assistance</b>																
State Sources								2,713,256								15,875
Federal Sources																
Other Sources																
<b>Total Local Assistance</b>								<b>2,713,256</b>								<b>15,875</b>
<b>Grants</b>																
State Sources		134,739						160,000								
Federal Sources																
Other Sources																
<b>Total Grants</b>		<b>134,739</b>						<b>160,000</b>								
<b>Benefits and Claims</b>																
To Individuals						27,672										15,105,376
State Sources														6,478,866		
Federal Sources						1,657,350								28,458,040		
Other Sources						<b>1,685,022</b>								<b>34,936,906</b>		<b>15,105,376</b>
<b>Total Benefits &amp; Claims</b>																<b>15,055,937</b>
<b>Transfers</b>		<b>187,376</b>				<b>550</b>		<b>14,545,968</b>								
<b>Debt Service</b>																
<b>TOTALS</b>	<b>\$</b>	<b>12,335,169</b>	<b>\$</b>	<b>712,254</b>	<b>\$</b>	<b>10,703,498</b>	<b>\$</b>	<b>66,607,579</b>	<b>\$</b>	<b>6,633</b>	<b>\$</b>	<b>4,643,373</b>	<b>\$</b>	<b>35,030,285</b>	<b>\$</b>	<b>30,543,511</b>

**TOTAL DISBURSEMENTS BY CATEGORY  
FOR THE FISCAL YEARS ENDED JUNE 30, 1978 - 1977 - 1976 - 1975**



## State of Montana

## All Funds

Comparative Statement of Disbursements by Category and Object  
For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977		
	Disbursements	% of Total	Disbursements	% of Total	Difference	% Difference	% of Total
<b>Personal Services</b>							
Salaries and Wages	\$198,885,454	18.91	\$189,886,892	18.91	\$ 8,998,562	4.74	19.16
Employee Benefits	34,484,351	3.28	30,150,299	3.00	4,334,052	14.37	9.23
<b>Total Personal Services</b>	<b>233,369,805</b>	<b>22.20</b>	<b>220,037,191</b>	<b>21.91</b>	<b>13,332,614</b>	<b>6.06</b>	<b>28.39</b>
<b>Operating Expenses</b>							
Contracted Services	118,760,901	11.30	130,707,301	13.02	(11,946,400)	(9.14)	(25.43) (13)
Supplies and Materials	20,163,497	1.92	16,518,114	1.65	3,645,383	22.07	7.76
Communications	8,541,826	.81	7,629,377	.76	912,449	11.96	1.94
Travel	10,855,878	1.03	10,151,986	1.01	703,892	6.93	1.50
Rent	11,748,047	1.12	10,350,967	1.03	1,397,080	13.50	2.97
Utilities	5,909,879	.56	5,325,356	.53	584,523	10.98	1.24
Repair and Maintenance	10,571,674	1.01	8,956,587	.89	1,615,087	18.03	3.44
Other	47,607,249	4.53	47,903,647	4.77	(296,398)	(.62)	(.63)
<b>Total Operating Expenses</b>	<b>234,158,951</b>	<b>22.28</b>	<b>237,543,335</b>	<b>23.66</b>	<b>(3,384,384)</b>	<b>(1.42)</b>	<b>(7.21)</b>
<b>Equipment</b>	<b>11,853,370</b>	<b>1.13</b>	<b>12,209,239</b>	<b>1.22</b>	<b>(355,869)</b>	<b>(2.91)</b>	<b>(.76)</b>
<b>Capital Outlay</b>							
Land	5,682,023	.54	8,465,344	.84	(2,783,321)	(32.88)	(5.93)
Buildings	20,187,826	1.92	15,088,452	1.50	5,099,374	33.80	10.86 (14)
Other Improvements	597,251	.06	577,759	.06	19,492	3.37	.04
<b>Total Capital Outlay</b>	<b>26,467,100</b>	<b>2.52</b>	<b>24,131,555</b>	<b>2.40</b>	<b>2,335,545</b>	<b>9.68</b>	<b>4.97</b>
<b>Local Assistance</b>							
State Sources	123,637,542	11.76	110,159,294	10.97	13,478,248	12.24	28.69 (15)
Federal Sources	276,121	.03	209,928	.02	66,193	31.53	.14
Other Sources	28,421				28,421		.06
<b>Total Local Assistance</b>	<b>123,942,084</b>	<b>11.79</b>	<b>110,369,222</b>	<b>10.99</b>	<b>13,572,862</b>	<b>12.30</b>	<b>28.89</b>
<b>Grants</b>							
State Sources	27,666,106	2.63	34,134,989	3.39	(6,468,883)	(18.95)	(13.77) (16)
Federal Sources	86,902,575	8.27	60,024,672	5.98	26,877,903	44.78	57.22 (17)
Other Sources	570,171	.05	1,009,853	.10	(439,682)	(43.54)	(.94)
<b>Total Grants</b>	<b>115,138,852</b>	<b>10.95</b>	<b>95,169,514</b>	<b>9.47</b>	<b>19,969,338</b>	<b>20.98</b>	<b>42.51</b>
<b>Benefits and Claims</b>							
To Individuals	15,130,174	1.44	12,251,283	1.22	2,878,891	23.50	6.13
State Sources	44,313,386	4.22	24,027,644	2.39	20,285,742	84.43	43.19 (18)
Federal Sources	51,866,680	4.93	56,382,603	5.62	(4,515,923)	(8.01)	(9.61) (19)
Other Sources	35,348,071	3.36	28,232,400	2.81	7,115,671	25.20	15.15
<b>Total Benefits and Claims</b>	<b>146,658,311</b>	<b>13.95</b>	<b>120,893,930</b>	<b>12.04</b>	<b>25,764,381</b>	<b>37.83</b>	<b>54.86</b>
<b>Transfers</b>	<b>150,614,700</b>	<b>14.33</b>	<b>175,870,879</b>	<b>17.52</b>	<b>(25,256,179)</b>	<b>(14.36)</b>	<b>(53.77) (20)</b>
<b>Debt Service</b>	<b>8,940,925</b>	<b>.85</b>	<b>7,946,862</b>	<b>.79</b>	<b>994,063</b>	<b>12.51</b>	<b>2.12</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$1,051,144,098</b>	<b>100.00</b>	<b>\$1,004,171,727</b>	<b>100.00</b>	<b>\$ 46,972,371</b>	<b>6.67</b>	<b>100.00</b>
<b>EXPENDITURES</b>	<b>\$ 742,517,127</b>	<b>70.64</b>	<b>\$ 704,232,949</b>	<b>70.13</b>	<b>\$ 38,284,178</b>	<b>5.44</b>	<b>81.50</b>
<b>WITHDRAWALS</b>	<b>\$ 308,626,971</b>	<b>29.36</b>	<b>\$ 299,938,778</b>	<b>29.87</b>	<b>\$ 8,688,193</b>	<b>2.90</b>	<b>18.50</b>

## State of Montana

## General Fund

## Comparative Statement of Disbursements by Category and Object

For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977		
	Disbursements	% of Total	Disbursements	% of Total	Difference	% Difference	% of Total
<b>Personal Services</b>							
Salaries and Wages	\$ 53,455,618	24.51	\$ 54,599,719	28.10	\$ (1,144,101)	(2.10)	(4.81)
Employee Benefits	8,534,094	3.91	7,567,508	3.90	966,586	12.77	4.06
<b>Total Personal Services</b>	<b>61,989,712</b>	<b>28.42</b>	<b>62,167,227</b>	<b>32.00</b>	<b>(177,515)</b>	<b>(.29)</b>	<b>(.75)</b>
<b>Operating Expenses</b>							
Contracted Services	8,363,187	3.84	7,001,402	3.60	1,361,785	19.45	5.72 (21)
Supplies and Materials	4,459,464	2.05	4,730,027	2.43	(270,563)	(5.72)	(1.14)
Communications	1,640,078	.75	1,610,943	.83	29,135	1.81	.12
Travel	2,365,055	1.09	2,229,791	1.15	135,264	6.07	.57
Rent	1,616,797	.74	1,654,836	.85	(38,039)	(2.30)	(.16)
Utilities	1,663,398	.76	1,366,579	.70	296,819	21.72	1.25
Repair and Maintenance	1,055,599	.49	931,783	.48	123,816	13.29	.52
Other	597,072	.27	538,571	.28	58,501	10.86	.25
<b>Total Operating Expenses</b>	<b>21,760,650</b>	<b>9.99</b>	<b>20,063,932</b>	<b>10.32</b>	<b>1,696,718</b>	<b>8.46</b>	<b>7.13</b>
<b>Equipment</b>	<b>1,620,372</b>	<b>.74</b>	<b>1,934,472</b>	<b>1.00</b>	<b>(314,100)</b>	<b>(16.24)</b>	<b>(1.32)</b>
<b>Capital Outlay</b>							
Land	16,189	.01	395		15,794	399.85	.07
Buildings	48,103	.02	18,897	.01	29,206	154.55	.12
Other Improvements	13,311	.01	108,877	.06	(95,566)	(87.77)	(.40)
<b>Total Capital Outlay</b>	<b>77,603</b>	<b>.04</b>	<b>128,169</b>	<b>.07</b>	<b>(50,566)</b>	<b>(39.45)</b>	<b>(.21)</b>
<b>Local Assistance</b>							
State Sources	31,314,578	14.36	31,856,405	16.40	(541,827)	(1.70)	(2.28)
Federal Sources							
Other Sources							
<b>Total Local Assistance</b>	<b>31,314,578</b>	<b>14.36</b>	<b>31,856,405</b>	<b>16.40</b>	<b>(541,827)</b>	<b>(1.70)</b>	<b>(2.28)</b>
<b>Grants</b>							
State Sources	12,551,062	5.75	14,721,760	7.58	(2,170,698)	(14.74)	(9.12) (22)
Federal Sources	373,571	.17	142,159	.07	231,412	162.78	.97
Other Sources			347,331	.18	(347,331)		(1.46)
<b>Total Grants</b>	<b>12,924,633</b>	<b>5.92</b>	<b>15,211,250</b>	<b>7.83</b>	<b>(2,286,617)</b>	<b>(15.03)</b>	<b>(9.61)</b>
<b>Benefits and Claims</b>							
To Individuals	24,658	.01	244,522	.12	(219,864)	(89.92)	(.92)
State Sources	43,789,598	20.08	23,824,453	12.26	19,965,145	83.80	83.91 (23)
Federal Sources	3,302				3,302		.01
Other Sources							
<b>Total Benefits and Claims</b>	<b>43,817,558</b>	<b>20.09</b>	<b>24,068,975</b>	<b>12.38</b>	<b>19,748,583</b>	<b>82.05</b>	<b>83.00</b>
<b>Transfers</b>	<b>44,588,180</b>	<b>20.44</b>	<b>38,869,829</b>	<b>20.00</b>	<b>5,718,351</b>	<b>14.71</b>	<b>24.04</b>
<b>Debt Service</b>	<b>483</b>				<b>483</b>		
<b>TOTAL DISBURSEMENTS</b>	<b>\$218,093,769</b>	<b>100.00</b>	<b>\$194,300,259</b>	<b>100.00</b>	<b>\$ 23,793,510</b>	<b>12.25</b>	<b>100.00</b>
<b>EXPENDITURES</b>	<b>\$173,600,903</b>	<b>79.60</b>	<b>\$155,613,552</b>	<b>80.09</b>	<b>\$ 17,987,351</b>	<b>11.56</b>	<b>75.60</b>
<b>WITHDRAWALS</b>	<b>\$ 44,492,866</b>	<b>20.40</b>	<b>\$ 38,686,707</b>	<b>19.91</b>	<b>\$ 5,806,159</b>	<b>15.01</b>	<b>24.40</b>

## NOTES TO COMPARATIVE STATEMENTS (DISBURSEMENTS BY CATEGORY)

### All Funds:

- (13) Contracted Service disbursements decreased \$11.9 million - a decrease of 9%. Contractor payments in the Department of Highways construction program decreased by \$17 million. This was a direct result of reduced construction activity in the State's interstate highway system. The large decrease in the Department of Highways was offset by an increase of \$5 million in other areas of contracted services. Some of the larger increases were:
  - (a) Consultant and professional services increased \$1.5 million. This was attributed to the State's policy of using independent consultants and professional firms for State business, rather than increasing the number of State employees.
  - (b) Data processing fees increased \$1.7 million. \$900 thousand of the increase was in the units of the University System and was caused mostly by an accounting policy change, that of recharging data processing disbursements back to the user Departments as data processing fees.
- (14) Capital Outlay disbursements for Buildings increased \$5.1 million - an increase of 34%. \$2.3 million of the increase was in the Department of Administration's Architecture and Engineering Division. Another \$2.3 million of the increase was in the University units, mostly for on-campus married student housing, classrooms and remodeling.
- (15) Local Assistance disbursements from State Sources increased \$13.5 million - an increase of 12%. \$9 million of the increase was in the Office of the Superintendent of Public Instruction as an additional distribution to Montana school districts. \$1.9 million of the increase was in the Office of the Commissioner of Higher Education because disbursements to local governments for Community College Assistance were previously misclassified as grants.
- (16) Grant disbursements from State Sources decreased \$6.5 million - a decrease of 19%. \$5.2 million of the decrease was in the Department of Community Affairs coal development impact program. FY 1977 was the first year of the program, thus there were a large number of grants awarded. In FY 1978, as the number of requests for grants decreased, the number of grants awarded decreased.
- (17) Grant disbursements from Federal Sources increased \$26.9 million - an increase of 45%. \$10 million was in the Department of Labor and Industry's CETA Subgrant program. \$6.3 million of the increase was in the Employment Security Division in the Public Service Employment Program. \$2.3 million of the increase was in the Department of Community Affairs' Human Resources Division in CETA grants to local governments.
- (18) Benefits and Claim disbursements from State Sources increased \$20.3 million - an increase of 84%. \$13.8 million of the increase was in the Department of Revenue for the Homestead Tax Relief Act. \$6.4 million of the increase was in the Department of Social and Rehabilitation Services to cover rising medical costs.

- (19) Benefits and Claim disbursements from Federal Sources and Other Sources show a net increase of \$2.6 million - an increase of 3%. The Employment Security Division had a decrease of \$7.8 million from Federal Sources. The Employment Security Division also had an increase of \$7.1 million in the Other Sources category for a net decrease of \$700 thousand. This change was caused by an accounting policy change. The Department of Social and Rehabilitation Services had an increase of \$3 million from Federal Sources. This increase was caused by rising medical costs.
- (20) Transfer disbursements decreased \$25.3 million - a decrease of 14%. \$24.6 million of the decrease was in the Employment Security Division. For years prior to FY 1978, ESD used three Federal accounts to record their unemployment receipts and disbursements. The three accounts were consolidated in FY 1978 into a single account eliminating the need for transfers between accounts.

**General Fund:**

- (21) Contracted Service disbursements increased \$1.4 million - an increase of 19%. No single agency was responsible for the increase. The increase was attributed to the State's policy of using independent consultant and professional firms for State business, rather than increasing the number of State employees.
- (22) Grant disbursements from State Sources decreased \$2.2 million - a decrease of 15%. The largest decrease was \$1.1 million in the Department of Social and Rehabilitation Services: \$500 thousand in the Developmental Disability program and \$600 thousand in the Assistance Payments program. The Office of the Superintendent of Public Instruction had a decrease of \$600 thousand in the Distribution to Public Schools programs.
- (23) Benefits and Claim disbursements from State Sources increased \$20 million - an increase of 84%. Please refer to Note 18.



FOR YOUR NOTES

## STATE OF MONTANA

## ALL FUNDS

## Statement of Disbursements by Organizational Unit

For the Fiscal Year Ended June 30, 1978

## BRANCH

Principal Units	Total All Funds		
	Disbursements	Expenditures	Withdrawals
LEGISLATIVE	\$ 3,027,984	\$ 3,024,461	\$ 3,523
JUDICIAL	2,199,104	2,028,754	170,350
EXECUTIVE:			
Elected Officials:			
Auditor	2,844,117	2,769,117	75,000
Governor's Office	3,002,764	2,702,856	299,908
Secretary of State	554,271	554,271	
Supt. of Public Instruction	158,250,267	145,674,840	12,575,427
Department of:			
Administration:			
Construction	19,927,272	13,611,810	6,315,462
Other	62,039,196	13,924,953	48,114,243
Agriculture	2,232,934	1,831,005	401,929
Business Regulation	1,065,655	1,065,655	
Community Affairs	17,431,317	9,033,720	8,397,597
Education:			
University System	199,118,633	94,457,656	104,660,977
Other	3,929,872	3,633,272	296,600
Fish and Game	14,611,570	14,521,039	90,531
Health and Environmental Sciences	14,920,235	14,015,414	904,821
Highways	149,990,082	142,840,678	7,149,404
Institutions	45,277,650	44,043,240	1,234,410
Justice	14,120,766	14,086,408	34,358
Labor and Industry	116,772,084	68,753,079	48,019,005
Livestock	2,583,275	2,462,177	121,098
Military Affairs	1,912,962	1,260,431	652,531
Natural Resources and Conservation	10,908,173	10,671,432	236,741
Prof. and Occupational Licensing	874,090	874,090	
Public Service Regulation	827,344	827,344	
Revenue	80,774,903	31,900,476	48,874,427
Social and Rehabilitation Services	99,563,780	99,436,017	127,763
State Lands	22,383,798	2,512,932	19,870,866
TOTALS	<u>\$1,051,144,098</u>	<u>\$742,517,127</u>	<u>\$308,626,971</u>

General Fund		University Funds <sup>1</sup>		Other Funds <sup>2</sup>	
Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
\$ 2,656,823	\$	\$	\$	\$ 367,638	\$ 3,523
2,004,783				23,971	170,350
985,292				1,783,825	75,000
1,853,722				849,134	299,908
554,271					
37,415,311	6,110,000			108,259,529	6,465,427
4,903,560				13,611,810	6,315,462
737,322				9,021,393	48,114,243
814,083				1,093,683	401,929
1,422,115				251,572	
				7,611,605	8,397,597
5,057,981	38,372,866	89,184,604	57,337,925	215,071	8,950,186
2,035,436				1,597,836	296,600
460,854				14,060,185	90,531
2,627,216				11,388,198	904,821
37,908,523				142,840,678	7,149,404
4,993,825				6,134,717	1,234,410
1,631,269				9,092,583	34,358
487,951	10,000			67,121,810	48,019,005
691,818				1,974,226	111,098
5,296,302				568,613	652,531
				5,375,130	236,741
811,883				874,090	
24,880,402				15,461	
32,338,956				7,020,074	48,874,427
1,031,205				67,097,061	127,763
				1,481,727	19,870,866
<u>\$173,600,903</u>	<u>\$44,492,866</u>	<u>\$89,184,604</u>	<u>\$57,337,925</u>	<u>\$479,731,620</u>	<u>\$206,796,180</u>

<sup>1</sup> see page 31 for detail on University Funds

<sup>2</sup> see pages 32 & 33 for detail on Other Funds

**FOR YOUR NOTES**

# STATE OF MONTANA

## University Funds

### Statement of Disbursements by Organizational Unit For Fiscal Year Ended June 30, 1978

	Total University Funds *		Current Fund		Student Loan Fund		Plant Fund		Agency Fund	
	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
University of Montana	\$ 27,975,356	\$ 16,538,186	\$ 26,255,086	\$ 12,152,020	\$	\$ 95,391	\$ 1,720,270	\$ 556,535	\$	\$ 3,734,240
Montana State University	32,043,999	31,130,823	\$ 28,989,520	12,348,893		716,772	3,054,479	7,524,881		10,540,277
Montana College of Mineral Science and Technology	6,017,234	1,118,466	5,425,523	790,061		42,343	591,711	230,917		55,145
Eastern Montana College	8,537,136	5,894,711	8,508,102	3,587,291		57,873	29,034	1,140,881		1,108,666
Northern Montana College	3,665,274	1,780,929	3,382,150	1,121,299	234,145	20,988	48,979	110,694		527,948
Western Montana College	2,366,292	675,525	2,307,575	496,058		39,645	58,717	94,527		45,295
Agricultural Experiment Station	5,618,208	28,832	5,603,030	7,755			15,178	21,077		
Cooperative Extension Service	2,961,105	170,453	2,961,105	170,453						
<b>TOTALS</b>	<b>\$ 89,184,604</b>	<b>\$ 57,337,925</b>	<b>\$ 83,432,091</b>	<b>\$ 30,673,830</b>	<b>\$ 234,145</b>	<b>\$ 973,012</b>	<b>\$ 5,518,368</b>	<b>\$ 9,679,512</b>	<b>\$</b>	<b>\$ 16,011,571</b>

\* Endowment Fund and Annuity and Life Income Fund are not included as there was no activity in those Funds for FY 78.

## STATE OF MONTANA

## Other Funds

Statement of Disbursements by Organizational Unit  
For Fiscal Year Ended June 30, 1978

BRANCH	Principal Units	Total Other Funds		Earmarked Revenue Fund		Sinking Fund		Federal & Private Revenue Fund		Federal and Private Grant	
		Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
LEGISLATIVE		\$ 367,638	\$ 3,523	\$ 340,823	\$	\$	\$	\$ 26,815	\$ 3,523	\$	\$
JUDICIAL		23,971	170,350					23,971	170,350		
EXECUTIVE:											
Elected Officials:											
Auditor		1,783,825	75,000	1,783,825				698,076	163,412	151,058	136,496
Governor's Office		849,134	299,908								
Secretary of State											
Supt. of Public Instruction		108,259,529	6,465,427	86,025,281	9,500			2,071,428	6,431,260	19,340,692	
Department of:											
Administration:											
Construction		13,611,810	6,315,462	118,619				1,650,961	1,910,709		
Other		9,021,393	48,114,243	7,686,254	150,797	850,943	24,330,625	160,127	145,845	288,864	28,053
Agriculture		1,093,683	401,929	447,867				645,816	7,192		
Business Regulation		251,572		251,572							
Community Affairs		7,611,605	8,397,597	6,120,775				1,402,609	21,733		7,972,612
Education:											
University System		215,071	8,950,186		8,860,680			208,438	74,863	259,895	14,643
Other		1,597,836	296,600	77,000				874,753	29,077	1,878,501	267,523
Fish and Game		14,060,185	90,531	8,438,599				3,489,857	90,531		
Health & Environ. Sciences		11,388,198	904,821	1,410,565				9,749,589		93,304	904,821
Highways		142,840,678	7,149,404	55,891,958	550,000	519,648	425,000	86,429,660	189,490	<588>	588
Institutions		6,134,717	1,234,410	2,476,734				3,296,367			
Justice		9,092,583	34,358	5,021,923				1,262,664	14,789		
Labor and Industry		67,121,810	48,019,005	2,942,195				12,211,985	18,244	2,714,129	31,853,771
Livestock		1,974,226	111,098	1,940,496	69,449			33,730	41,649	17,185,647	
Military Affairs		588,613	652,531	1,952,936				568,613			652,531
Natural Resources & Conser.		5,375,130	236,741	874,090	37,350	808	1,800	3,421,386			37,591
Prof. & Occupational Licensing		874,090									
Public Service Regulation		15,461						15,461		51	2,123,893
Revenue		7,020,074	48,874,427	1,588,160				492,098	436,547	50,240,493	127,763
Soc. & Rehabilitation Services		67,097,061	127,763					12,526,787		796,861	15,762,493
State Lands		1,481,727	19,870,866	290,063				394,803			
TOTALS		\$479,731,620	\$206,796,180	\$185,679,735	\$ 9,677,776	\$ 1,371,399	\$ 24,979,695	\$141,655,994	\$ 9,749,214	\$ 92,948,907	\$ 59,882,778

# STATE OF MONTANA

## Other Funds

### Statement of Disbursements by Organizational Unit For Fiscal Year Ended June 30, 1978

BRANCH	Principal Units	Bond Proceeds and Insurance		Clearance Fund		Revolving Fund		Trust and Legacy Fund		Agency Fund	
		Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals	Expenditures	Withdrawals
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LEGISLATIVE											
JUDICIAL											
EXECUTIVE:											
Elected Officials:											
Auditor					75,000						
Governor's Office											
Secretary of State											
Supt. of Public Instruction				822,128	24,667						
Department of:											
Administration:											
Construction		11,842,230	480,879		3,923,874					35,205	14,060,600
Other			71,375		9,355,001						366,684
Agriculture											
Business Regulation											
Community Affairs				88,221	403,252			6,633			
Education:											
University System											
Other				331,504						54,684	
Fish and Game		73		253,155							
Health & Environ. Sciences		134,740									
Highways											
Institutions		358,126			6,173,816					3,490	85
Justice				93,867	1,044,835						19,569
Labor and Industry										34,781,983	15,638,904
Livestock					285,816						
Military Affairs											
Natural Resources & Conser.			160,000								
Prof. & Occupational Licensing											
Public Service Regulation											
Revenue				4,939,765	45,321,318				535,000	154,923	457,669
Soc. & Rehabilitation Services				4,174,858					4,108,373		
State Lands											
TOTALS		\$ 12,335,169	\$ 712,254	\$ 10,703,498	\$ 66,607,579	\$ 6,633	\$ 4,643,373	\$ 35,030,285	\$ 30,543,511		

## State of Montana

## All Funds

## Comparative Statement of Disbursements by Organizational Unit

For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977			
	Disbursements	% of Total	Disbursements	% of Total	Difference	% Difference	% of Total	
LEGISLATIVE	\$ 3,027,984	.29	\$ 4,599,770	.46	\$ (1,571,786)	(34.17)	(3.35)	(24)
JUDICIAL	2,199,104	.21	1,926,968	.19	272,136	14.12	.58	
EXECUTIVE:								
Elected Officials:								
Auditor	2,844,117	.27	2,954,433	.29	(110,316)	(3.73)	(.24)	
Governor's Office	3,002,764	.29	20,990,191	2.09	(17,987,427)	(85.69)	(38.29)	(25)
Secretary of State	554,271	.05	496,082	.05	58,189	11.73	.13	
Supt. of Public Instruction	158,250,267	15.06	145,287,991	14.47	12,962,276	8.92	27.60	(26)
Department of:								
Administration								
Construction	19,927,272	1.90	19,131,856	1.91	795,416	4.16	1.69	
Other	62,039,196	5.90	54,457,503	5.42	7,581,693	13.92	16.14	(27)
Agriculture	2,232,934	.21	2,885,182	.29	(652,248)	(22.61)	(1.39)	
Business Regulation	1,065,655	.10	968,399	.10	97,256	10.04	.21	
Community Affairs	17,431,317	1.66	19,847,226	1.98	(2,415,909)	(12.17)	(5.14)	(28)
Education								
University System	199,118,633	18.94	185,548,598	18.48	13,570,035	7.31	28.89	(29)
Other	3,929,872	.37	3,518,570	.35	411,302	11.69	.88	
Fish and Game	14,611,570	1.40	14,296,238	1.42	315,332	2.21	.67	
Health and Environmental Sciences	14,920,235	1.41	12,663,469	1.26	2,256,766	17.82	4.80	(30)
Highways	149,990,082	14.27	162,188,620	16.15	(12,198,538)	(7.52)	(25.97)	(31)
Institutions	45,277,650	4.31	44,181,658	4.40	1,095,992	2.48	2.33	
Justice	14,120,766	1.34	13,118,550	1.31	1,002,216	7.64	2.13	
Labor and Industry	116,772,084	11.11	102,370,218	10.19	14,401,866	14.07	30.66	(32)
Livestock	2,583,275	.25	2,422,093	.24	161,182	6.65	.34	
Military Affairs	1,912,962	.18	1,645,276	.16	267,686	16.27	.57	
Natural Resources and Conservation	10,908,173	1.04	8,920,461	.89	1,987,712	22.28	4.23	(33)
Prof. and Occupational Licensing	874,090	.08	1,136,647	.11	(262,557)	(23.10)	(.56)	
Public Service Regulation	827,344	.08	725,731	.07	101,613	14.00	.22	
Revenue	80,774,903	7.68	64,996,600	6.47	15,778,303	24.28	33.59	(34)
Social and Rehabilitation Services	99,563,780	9.47	88,337,446	8.80	11,226,334	12.71	23.90	(35)
State Lands	22,383,798	2.13	24,555,951	2.45	(2,172,153)	(8.84)	(4.62)	(36)
TOTAL DISBURSEMENTS	<u>\$1,051,144,098</u>	<u>100.00</u>	<u>\$1,004,171,727</u>	<u>100.00</u>	<u>\$ 46,972,371</u>	<u>4.68</u>	<u>100.00</u>	
EXPENDITURES	\$ 742,517,127	70.64	\$ 704,232,949	70.13	\$ 38,284,178	5.44	81.50	
WITHDRAWALS	\$ 308,626,971	29.36	\$ 299,938,778	29.87	\$ 8,688,193	2.90	18.50	



## State of Montana

## General Fund

## Comparative Statement of Disbursements by Organizational Unit

For the Fiscal Years Ended June 30, 1978 and June 30, 1977

	1978 Fiscal Year		1977 Fiscal Year		1978 Over (Under) 1977			
	Disbursements	% of Total	Disbursements	% of Total	Difference	% Difference	% of Total	
LEGISLATIVE	\$ 2,656,823	1.22	\$ 4,210,896	2.17	\$ (1,554,073)	(36.91)	(6.53)	(37)
JUDICIAL	2,004,783	.92	1,818,562	.94	186,221	10.24	.78	
EXECUTIVE:								
Elected Officials:								
Auditor	985,292	.45	908,697	.47	76,595	8.43	.32	
Governor's Office	1,853,722	.85	1,672,985	.86	180,737	10.80	.76	
Secretary of State	554,271	.25	491,223	.25	63,048	12.83	.26	
Supt. of Public Instruction	43,525,311	19.96	41,229,529	21.22	2,295,782	5.57	9.65	(38)
Department of:								
Administration								
Construction								
Other	4,903,560	2.25	3,637,404	1.87	1,266,156	34.81	5.32	(39)
Agriculture	737,322	.34	707,445	.36	29,877	4.22	.13	
Business Regulation	814,083	.37	754,681	.39	59,402	7.87	.25	
Community Affairs	1,422,115	.65	2,055,704	1.06	(633,589)	(30.82)	(2.66)	(40)
Education								
University System	43,430,847	19.91	42,054,552	21.64	1,376,295	3.27	5.78	
Other	2,035,436	.93	1,748,732	.90	286,704	16.39	1.20	
Fish and Game	460,854	.22	479,187	.25	(18,333)	(3.82)	(.08)	
Health and Environmental Sciences	2,627,216	1.20	2,871,836	1.48	(244,620)	(8.52)	(1.03)	
Highways								
Institutions	37,908,523	17.38	39,330,762	20.24	(1,422,239)	(3.62)	(5.98)	(41)
Justice	4,993,825	2.29	4,418,455	2.27	575,370	13.02	2.42	
Labor and Industry	1,631,269	.75	1,547,544	.80	83,725	5.41	.36	
Livestock	497,951	.23	403,478	.21	94,473	23.41	.40	
Military Affairs	691,818	.32	683,993	.35	7,825	1.14	.03	
Natural Resources and Conservation	5,296,302	2.43	4,371,639	2.25	924,663	21.15	3.89	(42)
Prof. and Occupational Licensing								
Public Service Regulation	811,883	.37	725,731	.37	86,152	11.87	.36	
Revenue	24,880,402	11.41	9,685,543	4.99	15,194,859	156.88	63.86	(43)
Social and Rehabilitation Services	32,338,956	14.83	27,300,101	14.05	5,038,855	18.46	21.18	(44)
State Lands	1,031,205	.47	1,191,580	.61	(160,375)	(13.46)	(.67)	
TOTAL DISBURSEMENTS	<u>\$218,093,769</u>	<u>100.00</u>	<u>\$194,300,259</u>	<u>100.00</u>	<u>\$ 23,793,510</u>	<u>12.25</u>	<u>100.00</u>	
EXPENDITURE	\$173,600,903	79.60	\$155,613,552	80.09	\$ 17,987,351	11.56	75.60	
WITHDRAWALS	\$ 44,492,866	20.40	\$ 38,686,707	19.91	\$ 5,806,159	15.01	24.40	

**NOTES TO COMPARATIVE STATEMENTS  
(DISBURSEMENTS BY ORGANIZATIONAL UNIT)**

**All Funds:**

- (24) The Legislative Branch disbursements decreased \$1.6 million - a decrease of 34%. The Legislature was not in session in FY 1978.
- (25) The Governor's Office disbursements decreased \$18 million - a decrease of 86%. The CETA program, previously administered in the Governor's Office, was transferred to the Department of Labor and Industry.
- (26) The Office of the Superintendent of Public Instruction disbursements increased by \$13 million - an increase of 9%. The increase was in the distribution to public schools programs; \$9 million in local assistance payments and \$4 million in transfers.
- (27) The Department of Administration disbursements increased \$7.6 million - an increase of 14%. Transfers of excess long-range building sinking funds, by statute, to the General Fund accounted for \$3.3 million of the increase. Transfers from the Renewable Resources Bond Proceeds and Insurance Account increased \$1.7 million. This transfer resulted when the State did not sell the authorized renewable resources development bonds and therefore, did not need the funds in the bond account to retire the debt.
- (28) The Department of Community Affairs disbursements decreased \$2.4 million - a decrease of 12%. Coal board grants decreased \$5.2 million (see Note 16). However, that decrease was offset by a \$2.6 million increase in grants in the Human Resources Division; primarily CETA grants to local governments.
- (29) The University System disbursements increased \$13.6 million - an increase of 7%. Some of the increases were caused by:
  - (a) Transfers from the Commissioner's Office to the University units of \$2.9 million.
  - (b) Grants from the Commissioner's Office to the student assistance program of \$1.5 million.
  - (c) Increases of \$4.9 million in personal services and \$3 million in operating expenses account for \$7.9 million.
- (30) The Department of Health and Environmental Sciences disbursements increased \$2.3 million - an increase of 18%. The increase was due to increased Federal funds made available to the Health Planning and Resources Development program (\$900 thousand) and the Health Services program (\$1.5 million).
- (31) The Department of Highways disbursements decreased \$12.2 million - a decrease of 8%. As pointed out in Note 1, contractor payments in the Department's construction program decreased by \$17 million. Other disbursements in the Department increased by \$4.8 million.

- (32) The Department of Labor and Industry disbursements increased \$14.4 million - an increase of 14%. Four factors contributed to this net increase:
- (a) The administration of the CETA program was transferred from the Governor's Office to the Department of Labor and Industry in FY 1978. This accounts for an increase of \$29 million.
  - (b) Benefits and Claims in the Division of Workers' Compensation increased by \$3.6 million. This increase was caused primarily by a 15% increase in enrollment in the program; an increase in the average weekly wage; and an increase in the cost of medical benefits.
  - (c) Grants in the Employment Security Division increased by \$6.3 million, primarily as pass-through funds to local governments in the Public Service Employment program.
  - (d) Due to an accounting change, transfers within the ESD decreased by \$24.6 million (see Note 20 on page 26).
- (33) The Department of Natural Resources and Conservation disbursements increased \$2 million - an increase of 22%. \$1.5 million of this increase was in the Forestry Division as increased costs of fighting fires and increased fire protection projects.
- (34) The Department of Revenue disbursements increased \$15.8 million - an increase of 24%. The Homestead Tax Relief Act (see Note 18 on page 25) accounted for \$13.8 million of this amount.
- (35) The Department of Social and Rehabilitation Services disbursements increased \$11.2 million - an increase of 13%. \$10 million of this increase was in the benefits and claims category as a result of rising medical costs.
- (36) The Department of State Lands disbursements decreased \$2.2 million - a decrease of 9%. Transfers decreased by \$2.2 million as a result of:
- (a) The fourth quarter transfer of \$1.3 million from the Trust and Legacy account to the common school funds was not made prior to the closing of the books for FY 1978.
  - (b) \$500 thousand was held back in FY 1978 to compensate for an overdistribution of principal in prior years.

**General Fund:**

- (37) The Legislative Branch disbursements decreased \$1.6 million - a decrease of 37%. (see Note 24).
- (38) The Office of the Superintendent of Public Instruction disbursements increased \$2.3 million - an increase of 6%. Grants decreased by \$600 thousand and local assistance payments decreased by \$3 million. These decreases were offset by a \$6 million increase in transfers.
- (39) The Department of Administration disbursements increased \$1.3 million - an increase of 35%. Two of the largest increases were:
- (a) \$600 thousand in the emergency and disaster program for emergency relief in Eastern Montana as a result of excessive snow and flooding.
  - (b) \$300 thousand in the Personnel Division including \$100 thousand appropriated funds for a new pay-personnel system.

- (40) The Department of Community Affairs disbursements decreased \$600 thousand - a decrease of 31%. The Aeronautics Division had decreased transfers of \$100 thousand to their aircraft replacement account. The Department of Community Affairs did not fund the Local Government Study Commission in FY 1978. This accounts for \$300 thousand of the decrease.
- (41) The Department of Institutions disbursements decreased \$1.4 million - a decrease of 4%. Disbursements from the general fund within the eleven State supported institutions largely depends on the number of residents in each institution and the ratio of the number of employees to the number of residents per institution. To explain all of the increases and decreases that occurred in the eleven institutions and the ratios involved is not possible here. It is sufficient to say that the \$1.4 million decrease is due, in a large part, to a net decrease in the number of residents and a transfer of residents to institutions where the ratio of residents to employees is greater.
- (42) The Department of Natural Resources and Conservation disbursements increased \$900 thousand - an increase of 21%. (See Note 33 on page 37).
- (43) The Department of Revenue disbursements increased \$15.2 million - an increase of 157%. \$13.8 million resulted from the Homestead Tax Relief Act (See Note 18 on page 25).
- (44) The Department of Social and Rehabilitation Services disbursements increased \$5 million - an increase of 18%. Rising medical costs and an increase in benefits and claims accounts for a \$6.2 million increase. This was partially offset by decreased grants of \$1 million.

## FINANCIAL STATEMENTS

The following financial statements are designed to provide the reader, at a glance, a summarized view of the financial condition of each and every accounting entity in the Treasury Fund Structure. In addition, because every accounting entity, when originated, is assigned to one of fifteen statutory funds, depending on its functions and; therefore, all accounting entities within a fund are of a homogeneous nature, consolidated financial statements, by fund, are also presented.

The following two pages show the fund groups in consolidated form with the pages thereafter presenting the analysis by individual accounting entity. It should be noted here that the presentation in summary form will not necessarily tie to the summary schedules on receipts and disbursements. Adjustments have been made to those schedules to show proper activity for Fiscal Year 1978 which were not recorded during the adjustment period. Those adjustments that were material in nature are explained by footnotes. Explanation of other adjustments is available from the Accounting Division upon request. Each statement is actually divided into three parts as described below.

### ● BALANCE SHEET

This statement displays the total amount of the State's assets, liabilities and the resultant fund balance as of June 30, 1978. In reviewing this statement, bear in mind that government is not especially concerned with attaining a situation where there is a healthy difference between assets and liabilities. It is sufficient — and often desirable — for government to operate closely within available revenue generated during a year. By so doing, assets and liabilities tend to be comparatively small and of a basically static amount.

### ● OPERATIONS

As a general rule, it is not meaningful to express the outcome of governmental operations in terms of a profit or loss. Government's effectiveness is indeed measured by far more sophisticated devices. There is a need, however, for a presentation which concerns itself with a magnitude of governmental operations. This is the objective of the Statement of Operations. In most cases, you will find that receipts approximate disbursements. Generally speaking, this condition is desirable. In some cases, disbursements exceed receipts. This is permissible as long as the difference was provided either by an approved loan or a surplus carryover.

### ● STATEMENT OF CHANGES IN FUND BALANCE

Again, government is not necessarily concerned with the size of its equity — expressed in terms of a fund's balance — as long as a condition of solvency exists. As a hedge against financial uncertainties, however, it is desirable to operate with a reasonable fund balance from year to year to assure an uninterrupted flow of crucial governmental operations.

The following abbreviations are shown as a suffix to the accounting entity's name to designate the fund group in which it is situated.

02XXX	ERA - Earmarked Revenue Fund
03XXX	SA - Sinking Fund
04XXX	FPRA - Federal & Private Revenue Fund
05XXX	FPGCA - Federal & Private Grant Clearance Fund
06XXX	BPICA - Bond Proceeds and Insurance Clearance Fund
07XXX	RA - Revolving Fund
08XXX	TLA - Trust and Legacy Fund
09XXX	AA - Agency Fund
30XXX	UC - University Current Fund
40XXX	SL - University Student Loan Fund
50XXX	EF - University Endowment Fund
60XXX	ALI - University Annuity and Life Income Fund
70XXX	PL - University Plant Fund
80XXX	AG - University Agency Fund

STATE OF MONTANA  
SUMMARY STATEMENT OF FINANCIAL CONDITION AND OPERATIONS

1977 - 78 FISCAL YEAR

FINANCIAL STATEMENTS BY FUND GROUP  AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	General Fund	Earmarked Revenue Fund	Sinking Fund	Federal and Private Revenue Fund
	01100	02000	03000	04000
<b>BALANCE SHEET</b>				
<b>ASSETS:</b>				
Cash	\$ 36,383,158	\$ 57,618,296	\$ 1,068,291	\$ 12,274,170
Receivables	265,368	375,402		510,726
Inter-Entity Loans Receivable	478,885	10,323,234	2,500,000	541,711
Investments		5,641,004	4,592,775	594,557
Advances	238,687	123,882		242,557
Other Assets		246,162		1,862,271
<b>TOTAL ASSETS</b>	<b>\$ 37,366,098</b>	<b>\$ 74,327,980</b>	<b>\$ 8,161,066</b>	<b>\$ 16,025,992</b>
<b>LIABILITIES:</b>				
Accrued Liabilities	3,667,892	\$ 12,560,847		\$ 3,710,220
Inter-Entity Loans Payable		9,444,615		1,775,496
Funds Held in Trust	(12,229)	184		
Deferred Accounts Receivable	28,181	5,578		364,302
Other Liabilities	60,437	3,312,545		1,374,583
<b>TOTAL LIABILITIES</b>	<b>\$ 3,744,281</b>	<b>\$ 25,323,769</b>		<b>\$ 7,224,601</b>
<b>FUND BALANCE</b>	<b>\$ 33,621,817</b>	<b>\$ 49,004,211</b>	<b>\$ 8,161,066</b>	<b>\$ 8,801,391</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 37,366,098</b>	<b>\$ 74,327,980</b>	<b>\$ 8,161,066</b>	<b>\$ 16,025,992</b>
<b>STATEMENT OF OPERATIONS</b>				
<b>RECEIPTS:</b>				
Revenue	\$182,753,431	\$165,324,084	\$ 22,449,951	\$143,156,013
Income	20,491,119	31,037,406	1,253,149	10,105,888
<b>TOTAL RECEIPTS</b>	<b>\$203,244,550</b>	<b>\$196,361,490</b>	<b>\$ 23,703,100</b>	<b>\$153,261,901</b>
<b>DISBURSEMENTS:</b>				
Expenditures	\$173,600,901	\$185,679,735	\$ 1,371,399	\$141,655,994
Withdrawals	44,492,866	9,677,776	24,979,695	9,749,214
<b>TOTAL DISBURSEMENTS</b>	<b>\$218,093,767</b>	<b>\$195,357,511</b>	<b>\$ 26,351,094</b>	<b>\$151,405,208</b>
<b>PRIOR YEAR ADJUSTMENTS:</b>				
Revenue-Income	\$ 117,707	\$ 380,012	\$ 1,436	\$ 331,126
Expenditure-Withdrawals	(326,886)	(7,251,815)		(800,825)
<b>TOTAL ADJUSTMENTS</b>	<b>\$ (209,179)</b>	<b>\$ (6,871,803)</b>	<b>\$ 1,436</b>	<b>\$ (469,699)</b>
<b>NET OPERATIONS</b>	<b>\$ (15,058,396)</b>	<b>\$ (5,867,824)</b>	<b>\$ (2,646,558)</b>	<b>\$ 1,386,994</b>
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>				
<b>FUND BALANCE: July 1, 1977</b>	<b>\$ 48,528,885</b>	<b>\$118,221,134</b>	<b>\$ 21,615,249</b>	<b>\$ 17,039,856</b>
Net Operations	(15,058,396)	(5,867,824)	(2,646,558)	1,386,994
Adjustments	151,328	(63,349,099)	(10,807,625)	(9,625,459)
<b>FUND BALANCE: June 30, 1978</b>	<b>\$ 33,621,817<sup>1</sup></b>	<b>\$ 49,004,211</b>	<b>\$ 8,161,066</b>	<b>\$ 8,801,391</b>

<sup>1</sup> The unrestricted fund balance is \$26,224,519 since \$7,397,298 is reserved for continuing appropriations.

<sup>2</sup> Includes \$274,564,190 in tax collections to clearing accounts which are later transferred to the prime accounts. (i.e., General Fund)

<sup>3</sup> Includes \$273,098,547 in Department of Revenues intra-agency transfers.

Federal and Private Grant Clearance Fund	Bond Proceeds and Insurance Clearance Fund
05000	06000
\$ 11,032,148	\$ 2,895,810
6,014,733	1,172
607,000	250,000
13,401,873	7,317,774
528	20,031
	7,400,000
\$ 31,056,282	\$ 17,884,787
\$ 4,020,276	\$ 61,850
302,000	
4,289,786	
5,455,508	
2,504,657	7,399,841
\$ 16,572,227	\$ 7,461,691
\$ 14,484,055	\$ 10,423,096
\$ 31,056,282	\$ 17,884,787
\$125,329,477	\$ 3,778,448
305,350,197 <sup>2</sup>	4,100,496
\$430,679,674	\$ 7,878,944
\$ 92,948,907	\$ 12,335,169
332,981,325 <sup>3</sup>	712,254
\$425,930,232	\$ 13,047,423
\$ (82,179)	\$ (15,794)
213,585	79,896
\$ 131,406	\$ 64,102
\$ 4,880,848	\$ (5,104,377)
\$ 19,532,281	\$ 30,878,095
4,880,848	(5,104,377)
(9,929,074)	(15,350,622)
\$ 14,484,055	\$ 10,423,096

Revolving Fund	Trust and Legacy Fund
07000	08000
\$ 21,605,739	\$ 1,526,536
575,355	3,154,258
100,000	
83,370	118,410,122
49,621	92,576,786
8,269,843	52,192,874
\$ 30,683,928	\$267,860,576
\$ 2,195,766	\$ 57,995
965,620	
8,499	3,208,073
61,126	
16,992,660	93,750,260
\$ 20,223,671	\$ 97,016,328
\$ 10,460,257	\$170,844,248
\$ 30,683,928	\$267,860,576
\$ 2,743,587	\$ 24,034,927
76,249,109	1,031,279
\$ 78,992,696	\$ 25,066,206
\$ 10,703,498	\$ 6,633
66,607,579	4,643,373
\$ 77,311,077	\$ 4,650,006
\$ 393,401	\$ (149,445)
(562,425)	
\$ (169,024)	\$ (149,445)
\$ 1,512,595	\$ 20,266,755
\$ 20,405,430	\$301,032,165
1,512,595	20,266,755
(11,457,768)	(150,454,672)
\$ 10,460,257	\$170,844,248



Agency Fund	University Current Funds	University Student Loan Funds	University Endowment Funds	University Plant Funds	University Agency Funds
09000	30000	40000	50000	70000	80000
\$ 14,492,631	\$ 4,448,323	\$ 470,559	\$ 10,636	\$ 1,733,019	\$ 1,233,676
1,471,611	1,231,908	10,507,454	24,771	13,455	(900,161)
401,900	2,481,266	198,000		461,000	2,176,201
608,590,613	4,280,807	350,068	3,431,081	8,777,682	1,102,435
125,353	165,114			776,743	
10,067,768	1,869,535		953,856	183,484,378	
\$635,149,876	\$ 14,476,953	\$ 11,526,081	\$ 4,420,344	\$195,246,277	\$ 3,612,151
\$ 1,840,534	\$ 4,345,669	\$ 928	\$ 4,804	\$ 17,369,989	\$ 324,623
2,685,000	2,998,994	42,000	5,000	187,000	82,836
260,270,462	19,189				42,100
410	122	261			156,274
180,913,723	897,325	(1,905)		29,385,204	2,060,150
\$445,710,129	\$ 8,261,299	\$ 41,284	\$ 9,804	\$ 46,942,193	\$ 2,665,983
\$189,439,745	\$ 6,215,654	\$ 11,484,797	\$ 4,410,540	\$148,304,084	\$ 946,168
\$635,149,876	\$ 14,476,953	\$ 11,526,081	\$ 4,420,344	\$195,246,277	\$ 3,612,151
\$ 64,625,069	\$ 37,089,978	\$ 9,161	\$ 23,462	\$ 3,365,433	\$ 231,827
76,086,385	77,702,682	1,149,810		10,342,323	15,186,454
\$140,711,454	\$114,792,660	\$ 1,158,971	\$ 23,462	\$ 13,707,756	\$ 15,418,281
\$ 49,587,851 <sup>4</sup>	\$ 83,432,091	\$ 234,145		\$ 5,518,368	
50,513,604 <sup>5</sup>	30,673,830	973,012		9,679,512	\$ 16,011,571
\$100,101,455	\$114,105,921	\$ 1,207,157		\$ 15,197,880	\$ 16,011,571
\$ (6,142,975)	\$ (46,010)	\$ 61,370	\$ (1,782)	\$ (654,321)	\$ 190
\$ 54,629	(64,102)	52,209		310,297	(530)
\$ (6,088,346)	\$ (110,112)	\$ 113,579	\$ (1,782)	\$ (344,024)	\$ (340)
\$ 34,521,653	\$ 576,627	\$ 65,393	\$ 21,680	\$ (1,834,148)	\$ (593,630)
\$347,321,496	\$ 10,666,874	\$ 32,148,185	\$ 8,638,615	\$223,475,019	\$ 3,173,968
34,521,653	576,627	65,393	21,680	(1,834,148)	(593,630)
(192,403,404)	(5,027,847)	(20,728,781)	(4,249,755)	(73,336,787)	(1,634,170)
\$189,439,745	\$ 6,215,654	\$ 11,484,797	\$ 4,410,540	\$148,304,084	\$ 946,168

<sup>4</sup> Includes \$14,557,566 in benefits and claims paid by teachers retirement.

<sup>5</sup> Includes \$19,970,093 in benefits and claims paid by PERS.

## ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	General Fund	Protected Coal Tax GFA	Professional And Occupational Administrative ERA	Board of Landscape Architects ERA	Board of Speech Pathologists ERA	Board of Radiologic Technologists	Board of Warm Heating ERA	Regents Coal Tax Fund
BALANCE SHEET	01100	01101	02001	02002	02003	02004	02005	02007
ASSETS:								
Cash	\$ 14,700,545	\$ 1,642,613	\$ 11,721	\$ 5,645	\$ 12,265	\$ 5,887	\$ 15,406	\$ 171,748
Receivables	265,768		(600)			(35)		
Inter-Entity Loans Receivable	478,885							
Investments								
Advances	238,687							
Other Assets								
TOTAL ASSETS	\$ 35,723,485	\$ 1,642,613	\$ 11,121	\$ 5,645	\$ 12,265	\$ 5,852	\$ 15,406	\$ 171,748
LIABILITIES:								
Accrued Liabilities	\$ 3,667,892							
Inter-Entity Loans Payable	(12,229)		240	917	26	38		
Funds Held in Trust	28,181							
Deferred Accounts Receivable	60,437							
Other Liabilities								
TOTAL LIABILITIES	\$ 3,744,281		\$ 240	\$ 917	\$ 26	\$ 38		
FUND BALANCE	\$ 31,979,204	\$ 1,642,613	\$ 10,881	\$ 4,728	\$ 12,239	\$ 5,814	\$ 15,406	\$ 171,748
TOTAL LIABILITIES & FUND BALANCE	\$ 35,723,485	\$ 1,642,613	\$ 11,121	\$ 5,645	\$ 12,265	\$ 5,852	\$ 15,406	\$ 171,748
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 191,110,818	\$ 1,642,613		\$ 3,064	\$ 7,500	\$ 3,605	\$ (35)	
Income	20,401,119		\$ 96,252					
TOTAL RECEIPTS	\$ 201,601,937	\$ 1,642,613	\$ 96,252	\$ 3,064	\$ 7,500	\$ 3,605	\$ (35)	
DISBURSEMENTS:								
Expenditures	\$ 173,600,901		\$ 93,646	\$ 6,390	\$ 4,273	\$ 4,314	\$ 2,133	
Withdrawals	44,492,866							
TOTAL DISBURSEMENTS	\$ 218,093,767		\$ 93,646	\$ 6,390	\$ 4,273	\$ 4,314	\$ 2,133	
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income	\$ 117,707							\$ 116,222
Expenditure-Withdrawals	(326,886)		\$ 313	\$ (14)	\$ (29)	\$ (30)		
TOTAL ADJUSTMENTS	\$ (209,179)		\$ 313	\$ (14)	\$ (29)	\$ (30)		\$ 116,222
NET OPERATIONS	\$ (16,701,009)	\$ 1,642,613	\$ 2,010	\$ (7,400)	\$ 3,190	\$ (7,191)	\$ (7,160)	\$ 116,222
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 49,528,885		\$ 7,062	\$ 7,168	\$ 9,030	\$ 6,553	\$ 17,664	\$ 15,406
Net Operations	(16,701,009)	1,642,613	2,010	(2,440)	3,190	(7,191)	(7,160)	116,222
Adjustments	151,328							
FUND BALANCE: June 30, 1978	\$ 31,979,204	\$ 1,642,613	\$ 10,881	\$ 4,728	\$ 12,239	\$ 5,814	\$ 15,406	\$ 171,748

## ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F Y	Driver Rehabilitation ERA 02016	Snowmobile Fuel Tax 02017	Board of Podiatry Exam ERA 02018	Health Effects Study 02020	Board of Nursing Home Administration ERA 02024	Board of Hearing Aid Dispensers ERA 02027	Massage Board ERA 02028	Board of Public Accountants ERA 02029	
BALANCE SHEET									
ASSETS:									
Cash	\$ 5,612	\$ 74,264	\$ 551	\$ 189,370	\$ 9,427	\$ 3,231	\$ 3,718	\$ 52,733	
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 5,612	\$ 74,264	\$ 551	\$ 189,370	\$ 9,427	\$ 3,231	\$ 3,718	\$ 52,733	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities		467			51				
TOTAL LIABILITIES		\$ 467			\$ 51				
FUND BALANCE	\$ 5,604	\$ 67,599	\$ 551	\$ 93,410	\$ 8,376	\$ 3,231	\$ 3,718	\$ 40,420	
TOTAL LIABILITIES & FUND BALANCE	\$ 5,612	\$ 74,264	\$ 551	\$ 189,370	\$ 9,427	\$ 3,231	\$ 3,718	\$ 52,733	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 14,200	\$ 121,475	\$ 585		\$ 9,240	\$ 4,385	\$ 2,260	\$ 51,142	
Income				\$ 535,000					
TOTAL RECEIPTS	\$ 14,200	\$ 121,475	\$ 585	\$ 535,000	\$ 9,240	\$ 4,385	\$ 2,260	\$ 51,142	
DISBURSEMENTS:									
Expenditures	\$ 9,595	\$ 53,875	\$ 34	\$ 441,589	\$ 9,910	\$ 2,567	\$ 1,795	\$ 48,342	
Withdrawals									
TOTAL DISBURSEMENTS	\$ 9,595	\$ 53,875	\$ 34	\$ 441,589	\$ 9,910	\$ 2,567	\$ 1,795	\$ 48,342	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 5,605	\$ 67,600	\$ 551	\$ 93,411	\$ (686)	\$ 1,816	\$ 465	\$ 2,064	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 5,605	\$ 67,600	\$ 551	\$ 93,411	\$ (686)	\$ 1,816	\$ 465	\$ 2,064	
Net Operations									
Adjustments	(1)	(1)		(1)					
FUND BALANCE: June 30, 1978	\$ 5,604	\$ 67,599	\$ 551	\$ 93,410	\$ 8,376	\$ 3,231	\$ 3,718	\$ 40,420	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977:78 F.Y.	Levy for State Deficiency	Board of Sanitarians ERA	Coal Tax- Acquisition of Sites Areas	Milk Control ERA	Electrical Board ERA	Commercial Fertilizer ERA	Agricultural Pesticide Manual ERA	Grain Services ERA	
	02030	02035	02036	02040	02050	02065	02066	02070	
<b>BALANCE SHEET</b>									
<b>ASSETS:</b>									
Cash	\$ 106,587	\$ 4,710	\$ 975,545	\$ 98,896	\$ 88,600	\$ 17,968	\$ 4,848	\$ 35,172	
Receivables									
Inter-Entity Loans Receivable									
Investments	3,858,215				201	52,637		212,181	
Advances									
Other Assets									
<b>TOTAL ASSETS</b>									
<b>LIABILITIES:</b>									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
<b>TOTAL LIABILITIES</b>									
<b>FUND BALANCE</b>									
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>									
<b>STATEMENT OF OPERATIONS</b>									
<b>RECEIPTS:</b>									
Revenue	\$ 384,202	\$ 2,340	\$ 351,299	\$ 248,768	\$ 100,448	\$ 77,168	\$ 4,848	\$ 252,762	
Income									
<b>TOTAL RECEIPTS</b>									
<b>DISBURSEMENTS:</b>									
Expenditures									
Withdrawals									
<b>TOTAL DISBURSEMENTS</b>									
<b>PRIOR YEAR ADJUSTMENTS:</b>									
Revenue-Income									
Expenditure-Withdrawals									
<b>TOTAL ADJUSTMENTS</b>									
<b>NET OPERATIONS</b>									
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>									
<b>FUND BALANCE: July 1, 1977</b>	\$ 3,580,509	\$ 4,100	\$ 724,223	\$ 67,035	\$ 104,767	\$ 20,852	\$ 4,848	\$ 225,575	
Net Operations	384,202	406	126,824	28,361	(16,183)	36,753	4,848	16,060	
Adjustments	1				(10)				
<b>FUND BALANCE: June 30, 1978</b>	\$ 3,964,802	\$ 4,506	\$ 851,047	\$ 95,396	\$ 88,584	\$ 57,605	\$ 9,696	\$ 241,635	

ACCOUNTING ENTITY NAME AND CODE								
	Teachers Retirement ERA 02077	Real Estate ERA 02079	Police ERA 02082	Escheated Estates ERA 02085	Unclaimed Property ERA 02087	Board of Equalization Cigarette Enforcement 02089	Incorporated Cities & Towns Beer Tax ERA 02090	Liquor Control Board ERA 02093
<b>FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.</b>								
<b>BALANCE SHEET</b>								
<b>ASSETS:</b>								
Cash	\$ 34,855	\$ 192,043	\$ 1,516,385	\$ 3,850		\$ 417	\$ 120,500	
Receivables		79						
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
<b>TOTAL ASSETS</b>								
<b>LIABILITIES:</b>								
Accrued Liabilities								
Inter-Entity Loans Payable	\$ 17,166	\$ 0,185			\$ 200		\$ 60,500	
Funds Held in Trust		(600)			(200)			
Deferred Accounts Receivable								
Other Liabilities		30						
<b>TOTAL LIABILITIES</b>								
<b>FUND BALANCE</b>	\$ 17,689	\$ 182,578	\$ 1,516,385	\$ 3,850				
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 34,855	\$ 192,121	\$ 1,516,385	\$ 3,850				
<b>STATEMENT OF OPERATIONS</b>								
<b>RECEIPTS:</b>								
Revenue								
Income	\$ 243,527	\$ 160,319	\$ 1,400,000	\$ 19,560	\$ 18,500	\$ 13,052	\$ 1,178,063	
<b>TOTAL RECEIPTS</b>	\$ 243,527	\$ 160,319	\$ 1,400,000	\$ 19,560	\$ 18,500	\$ 13,052	\$ 1,178,063	
<b>DISBURSEMENTS:</b>								
Expenditures	\$ 233,582	\$ 124,337	\$ 704,041	\$ 19,300	\$ 18,701	\$ 30,047	\$ 1,119,130	
Withdrawals								
<b>TOTAL DISBURSEMENTS</b>	\$ 233,582	\$ 124,337	\$ 704,041	\$ 19,300	\$ 18,701	\$ 30,047	\$ 1,119,130	
<b>PRIOR YEAR ADJUSTMENTS:</b>								
Revenue-Income	\$ 2,427	\$ 1,374		\$ (18)	\$ (2,114)	\$ (927)	\$ (45,472)	\$ (103,707)
Expenditure-Withdrawals	\$ 2,427	(93)		\$ (18)	\$ (2,114)	\$ (927)	(116,334)	(109,834)
<b>TOTAL ADJUSTMENTS</b>	\$ 12,372	\$ 37,213	\$ 605,950	\$ 152	\$ (2,315)	\$ (17,022)	\$ (102,873)	\$ (213,631)
<b>NET OPERATIONS</b>								
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>								
<b>FUND BALANCE: July 1, 1977</b>	\$ 5,317	\$ 146,578	\$ 910,426	\$ 3,708	\$ 2,115	\$ 17,400	\$ 162,872	\$ 213,630
Net Operations	12,372	37,213	605,950	152	(2,315)	(17,022)	(102,873)	(213,631)
Adjustments	0	(295)	0	(1)	0	(1)	1	1
<b>FUND BALANCE: June 30, 1978</b>	\$ 17,689	\$ 183,506	\$ 1,516,385	\$ 3,850	\$ (200)	\$ 417	\$ 60,000	\$ 0

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Timber Stand Improvement ERA	Board of Athletics ERA	University Millage ERA	Board of Architects ERA	Board of Morticians ERA	Board of Abstractors ERA	State Lands Resource Development ERA	Board of Chiropractors
	02100	02102	02106	02107	02109	02110	02114	02110
BALANCE SHEET								
ASSETS:								
Cash	\$ 124,213	\$ 0,830	\$ 681,958	\$ 43,376	\$ 9,997	\$ 2,097	\$ 147,609	\$ 4,612
Receivables				20				
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 124,213	\$ 9,830	\$ 681,958	\$ 43,396	\$ 9,997	\$ 2,097	\$ 1,075,423	\$ 4,612
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable	\$ 3,163			\$ 1,006	\$ 30		\$ 525	\$ 236
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ 3,163			\$ 1,006	\$ 30		\$ 525	\$ 236
FUND BALANCE	\$ 121,050	\$ 9,830	\$ 681,958	\$ 42,390	\$ 9,967	\$ 2,097	\$ 1,074,898	\$ 4,376
TOTAL LIABILITIES & FUND BALANCE	\$ 124,213	\$ 9,830	\$ 681,958	\$ 43,396	\$ 9,997	\$ 2,097	\$ 1,075,423	\$ 4,612
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 86,313	\$ 2,208	\$ 8,969,620	\$ 19,776	\$ 7,837	\$ 2,859	\$ 54,138	\$ 5,725
Income	22						351,656	
TOTAL RECEIPTS	\$ 86,335	\$ 2,208	\$ 8,969,620	\$ 19,776	\$ 7,837	\$ 2,859	\$ 405,794	\$ 5,725
DISBURSEMENTS:								
Expenditures	\$ 50,936	\$ 1,509	\$ 282,491	\$ 11,333	\$ 6,522	\$ 3,214	\$ 162,541	\$ 6,278
Withdrawals	37,350		8,860,680					
TOTAL DISBURSEMENTS	\$ 88,286	\$ 1,509	\$ 9,143,171	\$ 11,333	\$ 6,522	\$ 3,214	\$ 162,541	\$ 6,278
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income	\$ (10,650)						\$ (5,498)	
Expenditure-Withdrawals	(1,032)	(2)		(38)	(59)	17	7,449	(20)
TOTAL ADJUSTMENTS	\$ (11,682)	(2)		(38)	(59)	17	1,951	(20)
NET OPERATIONS	\$ (12,633)	\$ 787	\$ (273,551)	\$ 8,445	\$ 1,256	(339)	\$ 245,294	(573)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 134,682	\$ 9,830	\$ 955,509	\$ 33,083	\$ 8,701	\$ 2,434	\$ 829,605	\$ 4,060
Net Operations	(12,633)	787	(273,551)	8,445	1,256	(339)	245,294	(573)
Adjustments	1	^	^	2	1	1	(1)	(1)
FUND BALANCE: June 30, 1978	\$ 121,050	\$ 9,830	\$ 681,958	\$ 42,390	\$ 9,958	\$ 2,097	\$ 1,074,898	\$ 4,376







ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y									
BALANCE SHEET									
ASSETS:									
Animal Health Emergency ERA	Animal Health ERA	Board of Medical Examiners ERA	Slash & Brush Disposal ERA	Foresters Nursery ERA	Commercial Feed ERA	Water Well Contractors ERA	Land Reclamation ERA		
02150	02151	12152	02156	02160	02164	02171	02173		
\$ 5,206	\$ 105,651 3,140	\$ 69,388 25	\$ 1,571,656	\$ 23,546	\$ 5,323	\$ 25,068	\$ 51,152		
42,731	60,522 500				115,711				
\$ 47,937	\$ 259,814	\$ 69,413	\$ 1,571,656	\$ 23,546	\$ 121,034	\$ 25,068	\$ 51,152		
\$ 1,475	\$ 8,104	\$ 1,107	\$ 29,809	\$ 1,344	\$ 3,340	\$ 47			
\$ 1,475	\$ 11,334	\$ 1,107	\$ 29,809	\$ 1,344	\$ 3,340	\$ 47			
\$ 46,462	\$ 248,480	\$ 68,306	\$ 1,541,847	\$ 22,202	\$ 117,644	\$ 25,021	\$ 51,152		
\$ 47,937	\$ 259,814	\$ 69,413	\$ 1,571,656	\$ 23,546	\$ 121,034	\$ 25,068	\$ 51,152		
\$ 3,182	\$ 738,586 6,128	\$ 120,506	\$ 818,860 24	\$ 69,224 62	\$ 84,173	\$ 8,115	\$ 25,450		
\$ 3,182	\$ 744,714	\$ 120,506	\$ 818,893	\$ 69,287	\$ 84,173	\$ 8,115	\$ 25,450		
\$ 24,185	\$ 667,977	\$ 85,828	\$ 621,877	\$ 59,645	\$ 86,823	\$ 8,700	\$ 22,000		
\$ 24,185	\$ 667,977	\$ 85,828	\$ 621,800	\$ 59,645	\$ 86,823	\$ 8,700	\$ 22,000		
\$ (550)	\$ (9,546)	\$ (1,027)	\$ (11,109)	\$ 157	\$ 151	\$ (7)			
\$ (550)	\$ (9,546)	\$ (1,027)	\$ (11,109)	\$ 157	\$ 151	\$ (7)			
\$ (21,553)	\$ 72,191	\$ 33,651	\$ 185,984	\$ 9,799	\$ (2,400)	\$ (392)	\$ 3,450		
\$ 62,115	\$ 176,139	\$ 34,656	\$ 1,355,882	\$ 12,407	\$ 120,143	\$ 24,313	\$ 51,700		
(21,553)	72,191	33,651	185,984	9,799	(2,400)	(392)	3,450		
		(1)	(7)	(4)					
\$ 40,562	\$ 248,480	\$ 68,306	\$ 1,541,847	\$ 22,202	\$ 117,644	\$ 25,021	\$ 51,152		
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									



ACCOUNTING ENTITY NAME AND CODE																	
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.																	
BALANCE SHEET																	
ASSETS:	State Parks Miscellaneous ERA	02204		State Parks ERA	02205	Fish & Game Motorboat Certificate Identification	02206	Fish & Game Snowmobile Registration ERA	02207	Merit System Council ERA	02208	Motor Vehicle ERA	02212	Pension Adjustment Retired Firemen	02213	Board of Optometrists ERA	02215
LIABILITIES:	Cash																
	Receivables																
	Inter-Entity Loans Receivable																
	Investments																
	Advances																
	Other Assets																
	TOTAL ASSETS																
	Accrued Liabilities																
	Inter-Entity Loans Payable																
	Funds Held in Trust																
Deferred Accounts Receivable																	
Other Liabilities																	
TOTAL LIABILITIES																	
FUND BALANCE																	
TOTAL LIABILITIES & FUND BALANCE																	
STATEMENT OF OPERATIONS																	
RECEIPTS:	Revenue																
	Income																
TOTAL RECEIPTS																	
DISBURSEMENTS:	Expenditures																
Withdrawals																	
TOTAL DISBURSEMENTS																	
PRIOR YEAR ADJUSTMENTS:	Revenue-Income																
Expenditure-Withdrawals																	
TOTAL ADJUSTMENTS																	
NET OPERATIONS																	
STATEMENT OF CHANGES IN FUND BALANCE																	
FUND BALANCE: July 1, 1977																	
Net Operations																	
Adjustments																	
FUND BALANCE: June 30, 1978																	

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Public School Equalization ERA	Firemen's Disability ERA	Oil & Gas ERA	Board of Pharmacy ERA	Osteopathic Examiners ERA	Board of Nursing ERA	Volunteer Firemen's Compensation ERA	Junk Vehicle Disposal ERA
BALANCE SHEET	02217	02218	02210	02220	02221	02224	02226	02227
ASSETS:								
Cash	\$ 5,203,831	\$ 1,200,842	\$ 177,610	\$ 76,085	\$ 682	\$ 140,942		\$ 1,515,543
Receivables								
Inter-Entity Loans Receivable								
Investments			145,760					
Advances			61,402					
Other Assets								
TOTAL ASSETS	\$ 5,203,831	\$ 1,200,842	\$ 384,772	\$ 76,085	\$ 682	\$ 141,034		\$ 1,515,543
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ 6,508,215		\$ 13,268	\$ 1,910		\$ 1,809		\$ 624
FUND BALANCE	\$ (1,304,384)	\$ 1,200,842	\$ 371,504	\$ 74,175	\$ 682	\$ 139,225		\$ 1,514,910
TOTAL LIABILITIES & FUND BALANCE	\$ 5,203,831	\$ 1,200,842	\$ 384,772	\$ 76,085	\$ 682	\$ 141,034		\$ 1,515,543
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 49,683,738	\$ 1,000,000	\$ 622,888	\$ 67,170	\$ 510	\$ 125,730		\$ 684,403
Income	15,203,592		125					
TOTAL RECEIPTS	\$ 64,887,330	\$ 1,000,000	\$ 623,013	\$ 67,170	\$ 510	\$ 125,730		\$ 684,403
DISBURSEMENTS:								
Expenditures	\$ 66,195,467	\$ 980,784	\$ 408,059	\$ 49,308	\$ 433	\$ 84,310		\$ 711,043
Withdrawals								
TOTAL DISBURSEMENTS	\$ 66,195,467	\$ 980,784	\$ 408,059	\$ 49,308	\$ 433	\$ 84,310		\$ 711,043
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income	\$ 3,221		\$ (107)			\$ 11		
Expenditure-Withdrawals	532		(333)	\$ 642	(3)	1,393	\$ 583	\$ 4,167
TOTAL ADJUSTMENTS	\$ 3,753		(440)	\$ 642	(3)	1,404	\$ 583	\$ 4,167
NET OPERATIONS	\$ (1,304,384)	\$ 10,216	\$ 213,614	\$ 18,504	\$ 74	\$ 42,824	\$ 583	\$ (23,283)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 1,430,786	\$ 1,190,626	\$ 157,888	\$ 55,682	\$ 607	\$ 96,431	\$ 1,690,902	\$ 1,538,202
Net Operations	(1,304,384)	10,216	213,614	18,504	74	42,824	583	(23,283)
Adjustments	(3,439,786)		2	(11)	1	(30)	(1,691,575)	0
FUND BALANCE: June 30, 1978	\$ (1,304,384)	\$ 1,200,842	\$ 371,504	\$ 74,175	\$ 682	\$ 139,225	\$ 0	\$ 1,514,910

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY  AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Grass Conservation ERA	Board of Veterinarians ERA	Board of Barbers ERA	State Permissive School Levies	County Land Planning ERA	Local Impact ERA	Coal Area Highway Improvement ERA	Gubernatorial Campaign Fund ERA
BALANCE SHEET								
ASSETS:								
Cash	\$ 7,928	\$ 9,184	\$ 9,774	\$ 429,755		\$ 865,783	\$ 4,018,301	\$ 157,321
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 7,928	\$ 9,184	\$ 9,774	\$ 429,755		\$ 865,783	\$ 4,018,301	\$ 157,321
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable	\$ 1,872	\$ 59	\$ 371	\$ 2,500,000		\$ 4,831,752		
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ 1,872	\$ 59	\$ 371	\$ 2,500,000		\$ 4,831,752		
FUND BALANCE	\$ 6,056	\$ 9,125	\$ 8,403	\$ (2,070,245)		\$ (72,110)	\$ 9,168,301	\$ 157,321
TOTAL LIABILITIES & FUND BALANCE	\$ 7,928	\$ 9,184	\$ 8,774	\$ 429,755		\$ 4,759,642	\$ 9,168,301	\$ 157,321
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 15,707	\$ 12,894	\$ 20,530	\$ 1,304,463	\$ 281,039	\$ 5,102,337	\$ 3,374,514	\$ 69,606
Income	46			12,140,568				
TOTAL RECEIPTS	\$ 15,753	\$ 12,894	\$ 20,530	\$ 13,445,031	\$ 281,039	\$ 5,102,337	\$ 3,374,514	\$ 69,606
DISBURSEMENTS:								
Expenditures	\$ 18,806	\$ 10,114	\$ 19,414	\$ 19,047,953	\$ 279,358	\$ 4,080,205		
Withdrawals								
TOTAL DISBURSEMENTS	\$ 18,806	\$ 10,114	\$ 19,414	\$ 19,047,953	\$ 279,358	\$ 4,080,205		
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals	\$ 760	\$ 115	\$ (361)		\$ (30,977)	\$ (277,431)		
TOTAL ADJUSTMENTS	\$ 760	\$ 115	\$ (361)		\$ 29,106	\$ (6,612,139)		
NET OPERATIONS	\$ (2,293)	\$ 2,895	\$ 155	\$ (5,602,922)	\$ (1,681)	\$ (6,889,569)	\$ 3,374,514	\$ 69,606
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 9,348	\$ 6,230	\$ 8,273	\$ 92,892	\$ 7	\$ 6,704,416	\$ 5,793,787	\$ 89,715
Net Operations	(7,293)	2,895	155	(5,602,922)	(1)	(6,776,527)	3,374,514	69,606
Adjustments	1	0	(25)	3,439,795	1	1	0	0
FUND BALANCE: June 30, 1978	\$ 6,056	\$ 9,125	\$ 8,403	\$ (2,070,245)	\$ 6	\$ (72,110)	\$ 9,168,301	\$ 157,321

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE							
BALANCE SHEET		HB627 Alcohol Funds	State Lands ERA	F & G Fishing Access Site Acquisition	Passenger Tramway Safety ERA	Board of Psychologist Examiners ERA	Labor & Industry Private Employment Agency	Csl Trust Fund Earn Multi-Use	Department of Revenue Consumer Council Tax
		02302	02304	02305	02520	02540	02500	02661	02700
ASSETS:									
Cash		\$ 36,507	\$ 9,478	\$ 740,004		\$ 7,144	\$ 10,188	\$ 86,533	\$ 80,822
Receivables		22,133							44
Inter-Entity Loans Receivable									
Investments									
Advances		22,430							
Other Assets									
TOTAL ASSETS		\$ 81,070	\$ 9,478	\$ 740,004		\$ 7,144	\$ 10,188	\$ 86,533	\$ 80,866
LIABILITIES:									
Accrued Liabilities		\$ 73,799		\$ 41,200		\$ 55		\$ 227,000	\$ 16,674
Inter-Entity Loans Payable		95,000	\$ 115,000						
Funds Held in Trust		184							
Deferred Accounts Receivable									
Other Liabilities		22,133							
TOTAL LIABILITIES		\$ 191,116	\$ 115,000	\$ 41,200		\$ 55		\$ 227,000	\$ 16,674
FUND BALANCE		\$ (110,046)	\$ (105,522)	\$ 608,804		\$ 7,089	\$ 10,188	\$ (140,467)	\$ 73,192
TOTAL LIABILITIES & FUND BALANCE		\$ 81,070	\$ 9,478	\$ 740,004		\$ 7,144	\$ 10,188	\$ 86,533	\$ 80,866
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 2,038,568		\$ 482,884	\$ 1,925	\$ 4,878	\$ 2,750	\$ (268)	\$ 374,045
Income								\$ 86,801	
TOTAL RECEIPTS		\$ 2,038,568		\$ 482,884	\$ 1,925	\$ 4,878	\$ 2,750	\$ 86,533	\$ 374,045
DISBURSEMENTS:									
Expenditures		\$ 2,148,613	\$ 105,522	\$ 41,200		\$ 3,320	\$ 247	\$ 227,000	\$ 334,460
Withdrawals									
TOTAL DISBURSEMENTS		\$ 2,148,613	\$ 105,522	\$ 41,200		\$ 3,320	\$ 247	\$ 227,000	\$ 334,460
PRIOR YEAR ADJUSTMENTS:									
Revenue Income					\$ (327)	\$ (57)			\$ (16,847)
Expenditure-Withdrawals					\$ (327)	\$ (57)			\$ (16,847)
TOTAL ADJUSTMENTS		\$ (110,045)	\$ (105,522)	\$ 441,684	\$ 1,508	\$ 1,501	\$ 2,503	\$ (140,467)	\$ 23,538
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 0	\$ 0	\$ 0	\$ 1,251	\$ 5,580	\$ 7,685	\$ 0	\$ 40,655
Net Operations		(110,045)	(105,522)	441,684	1,508	1,501	2,503	(140,467)	23,538
Adjustments		(1)	0	257,120	(2,849)	(1)	0	0	(1)
FUND BALANCE: June 30, 1978		\$ (110,046)	\$ (105,522)	\$ 698,804	\$ 0	\$ 7,089	\$ 10,188	\$ (140,467)	\$ 73,192





ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Renewable Resources Bond ERA 03002	Warm Springs State Hospital SA 03721	Boulder River School SA 03729	Long-Range Building Program SA 03766	Employment Security Service Building 03784	Charlo Water Supply Project SA 03900	Highway Commission Headquarter Bldg & Comp 03957	Pork Research & Marketing Grants 04001
BALANCE SHEET								
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Legal Bureau FPRA	MSU Restricted FPRA	Audit & Accounting FPRA	DWI Operating Account	Energy Conservation FPRA	Montana Historical Society Donations	Montana Historical Library Special Project	Executive Clemency Project	
	04002	04005	04007	04008	04009	04011	04014	04015	
<b>BALANCE SHEET</b>									
<b>ASSETS:</b>									
Cash	\$ 3,627	\$ 11,249	\$ 90	\$ 1,504	\$ 723	\$ 13,085	\$ 2,577		
Receivables							(1,522)		
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
<b>TOTAL ASSETS</b>									
<b>LIABILITIES:</b>									
Accrued Liabilities	\$ 2,500		\$ 1,000						
Inter-Entity Loans Payable	\$ 2,500	\$ 5	\$ 1,000	\$ 1,406	\$ 2,400		\$ 17,924		
Funds Held in Trust	\$ 1,127	\$ 11,244	\$ (910)	\$ 98	\$ (1,677)	\$ 30,009	\$ (15,116)		
Deferred Accounts Receivable	\$ 3,627	\$ 11,249	\$ 90	\$ 1,504	\$ 723	\$ 30,009	\$ 1,055		
Other Liabilities									
<b>TOTAL LIABILITIES</b>									
<b>FUND BALANCE</b>									
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>									
<b>STATEMENT OF OPERATIONS</b>									
<b>RECEIPTS:</b>									
Revenue	\$ 39,689	\$ 15,613	\$ 39,000	\$ 39,776	\$ 18,728	\$ 7,862	\$ 4,611		
Income	\$ 2,758					\$ 1,362			
<b>TOTAL RECEIPTS</b>									
<b>DISBURSEMENTS:</b>									
Expenditures	\$ 42,446	\$ 15,613	\$ 39,000	\$ 39,776	\$ 18,728	\$ 9,224	\$ 4,611		
Withdrawals	\$ 34,678	\$ 4,389	\$ 44,845	\$ 39,678	\$ 20,405	\$ 429			
<b>TOTAL DISBURSEMENTS</b>									
<b>PRIOR YEAR ADJUSTMENTS:</b>									
Revenue-Income	\$ (4,863)		\$ (11,126)			\$ (107)	\$ (500)	\$ (3,130)	
Expenditure-Withdrawals	\$ (4,863)		\$ (11,126)			\$ (305)	\$ (600)	\$ (3,130)	
<b>TOTAL ADJUSTMENTS</b>									
<b>NET OPERATIONS</b>	\$ 2,905	\$ 11,244	\$ (16,971)	\$ 99	\$ (1,677)	\$ 9,203	\$ 4,011	\$ (3,130)	
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>									
<b>FUND BALANCE: July 1, 1977</b>	\$ (1,778)	\$ 0	\$ 16,061	\$ 0	\$ 0	\$ 21,715	\$ (10,130)	\$ 3,130	
Net Operations	\$ 2,905	\$ 11,244	\$ (16,971)	\$ 99	\$ (1,677)	\$ 9,203	\$ 4,011	\$ (3,130)	
Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	
<b>FUND BALANCE: June 30, 1978</b>	\$ 1,127	\$ 11,244	\$ (910)	\$ 99	\$ (1,677)	\$ 30,009	\$ (15,116)	\$ 0	

## ACCOUNTING ENTITY NAME AND CODE

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Public Employment Act Title II 04016	State Lands FPRA 04018	Department of Institutions Corrections 04019	Environmental Quality Council FPRA 04020	Property Assessment FPRA 04021	Video Data Terminal Operator 04022	Department of Institutions MH & Residential Services 04023	Anti-Trust Revenue Account 04024
BALANCE SHEET								
ASSETS:								
Cash	\$ 26,361	\$ 107,768	\$ 21,691	\$ 13,969	\$ 38,822	\$ 1,955		\$ 38,729
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances		60						
Other Assets								
TOTAL ASSETS	\$ 26,361	\$ 107,768	\$ 21,691	\$ 13,969	\$ 38,822	\$ 1,955		\$ 38,578
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ 10,591	\$ 24,945	\$ 9,587				\$ 3,746	\$ 3,590
FUND BALANCE	\$ 15,770	\$ 82,823	\$ 12,104	\$ 13,969	\$ 38,822	\$ 1,955	\$ (3,746)	\$ 34,988
TOTAL LIABILITIES & FUND BALANCE	\$ 26,361	\$ 107,768	\$ 21,691	\$ 13,969	\$ 38,822	\$ 1,955		\$ 38,578
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 803,412	\$ 338,582		\$ 25,000			\$ 12,868	\$ 43,497
Income		6,033	\$ 40,000			\$ 5,278		
TOTAL RECEIPTS	\$ 803,412	\$ 344,615	\$ 40,000	\$ 25,000		\$ 5,278	\$ 12,868	\$ 43,497
DISBURSEMENTS:								
Expenditures	\$ 812,415	\$ 394,803	\$ 27,896	\$ 11,031	\$ 436,547	\$ 3,323	\$ 16,613	\$ 8,510
Withdrawals								
TOTAL DISBURSEMENTS	\$ 812,415	\$ 394,803	\$ 27,896	\$ 11,031	\$ 436,547	\$ 3,323	\$ 16,613	\$ 8,510
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income		\$ (8,811)						
Expenditure-Withdrawals	44	1,924						
TOTAL ADJUSTMENTS	\$ 44	\$ (6,897)						
NET OPERATIONS	\$ (8,959)	\$ (57,095)	\$ 12,104	\$ 13,969	\$ 39,038	\$ 1,955	\$ (3,746)	\$ 34,987
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 24,729	\$ 139,919	\$ 0	\$ 0	\$ (217)	\$ 0	\$ 0	\$ 0
Net Operations	(8,959)	(57,095)	12,104	13,969	39,038	1,955	(3,746)	34,987
Adjustments	0	(1)	0	0	1	0	(1)	1
FUND BALANCE: June 30, 1978	\$ 15,770	\$ 82,823	\$ 12,104	\$ 13,969	\$ 38,822	\$ 1,955	\$ (3,746)	\$ 34,988

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Boulder River School Education Expansion 04025	Deaf & Blind FPRA 04027	Commission On Aging FPRA 04030	Boulder River School & Hospital FPRA 04031	Vocational Education Center 04033	Pine Hills School FPRA 04030	Workers Compensation Coal Mine Safety 04040	Swan River Youth Camp FPRA 04044
BALANCE SHEET								
ASSETS:								
Cash	\$ 8,052	\$ 31,185	\$ 3,651	\$ 7,057	\$ 6,159	\$ 9,623	\$ 2,057	\$ 41,260
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE	\$ 1,423	\$ 204	\$ 702	\$ 315	\$ 11,400	\$ 9,623	\$ 264	\$ 39,895
TOTAL LIABILITIES & FUND BALANCE	\$ 8,052	\$ 31,185	\$ 3,651	\$ 7,057	\$ 6,159	\$ 9,623	\$ 2,057	\$ 41,260
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS	\$ 170,155	\$ 189,813	\$ 183,521	\$ 315	\$ 11,400	\$ 9,623	\$ 264	\$ 39,895
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	\$ 162,117	\$ 375,401	\$ 171,031	\$ 315	\$ 23,240	\$ 40,915	\$ 22,096	\$ 15,270
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS	\$ (1,103)	\$ 22,523	\$ (5,000)			\$ (1,034)		\$ 6,115
NET OPERATIONS	\$ (1,103)	\$ 22,112	\$ (5,484)			\$ 374	\$ 145	\$ (306)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 595	\$ (200)	\$ (4,057)	\$ 6,742				\$ (22,095)
Net Operations	6,045	31,102	7,006		(5,240)	24,000	10,451	38,705
Adjustments	(1)	(1)			(1)	(3,003)		(14,116)
FUND BALANCE: June 30, 1978	\$ 7,429	\$ 30,901	\$ 2,940	\$ 6,742	\$ (5,240)	\$ 9,623	\$ 2,603	\$ 2,384

**FUND BALANCE: June 30, 1978**

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Commissioner of Higher Education FPRA	Highway Patrol FPRA	Livestock Sanitary Board FPRA	Capital Building FPRA	Bicentennial Administration	State Parks FPRA	Health Services FPRA	Local Government Assistance FPRA	
BALANCE SHEET	04000	04000	04000	04120	04122	04186	04237	04240	
ASSETS:									
Cash	\$ 254,822	\$ 23	\$ 8,912	\$ 647,454	\$ 187	\$ 416,625	\$ 9,665	\$ 135,053	
Receivables				65,463		18,930			
Inter-Entity Loans Receivable				85,044					
Investments				1,962,271					
Advances									
Other Assets									
TOTAL ASSETS	\$ 254,822	\$ 23	\$ 8,912	\$ 2,660,232	\$ 187	\$ 435,555	\$ 9,665	\$ 135,053	
LIABILITIES:									
Accrued Liabilities	\$ 617	\$ 3,000		\$ 31,455		\$ 41,200		\$ 84,732	
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities	139,616	8,885		38,648					
TOTAL LIABILITIES	\$ 140,233	\$ 11,885		\$ 70,103		\$ 60,130		\$ 84,732	
FUND BALANCE	\$ 114,589	\$ (11,862)	\$ 8,912	\$ 2,590,129	\$ 187	\$ 375,425	\$ 9,665	\$ 51,221	
TOTAL LIABILITIES & FUND BALANCE	\$ 254,822	\$ 23	\$ 8,912	\$ 2,660,232	\$ 187	\$ 435,555	\$ 9,665	\$ 135,053	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 199,272		\$ 9,243	\$ 668,505		\$ 905,067	\$ 14,091	\$ 250,000	
Income	101,860	\$ 46,297	41,363	8,240					
TOTAL RECEIPTS	\$ 301,132	\$ 46,297	\$ 50,606	\$ 676,745		\$ 905,067	\$ 14,091	\$ 250,000	
DISBURSEMENTS:									
Expenditures	\$ 208,438	\$ 49,186	\$ 12,933	\$ 129,502	\$ 3,561	\$ 564,606	\$ 43,018	\$ 108,770	
Withdrawals	74,863		41,649						
TOTAL DISBURSEMENTS	\$ 283,301	\$ 49,186	\$ 54,582	\$ 129,502	\$ 3,561	\$ 564,606	\$ 43,018	\$ 108,770	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ (3,000)	\$ 15,854		\$ 5,048		\$ 168,873	\$ (19,122)		
Expenditure-Withdrawals	(183)	(7,343)	(68)	2,457	(1,059)		(855)		
TOTAL ADJUSTMENTS	\$ (3,183)	\$ 8,511	\$ (68)	\$ 7,505	\$ (1,059)	\$ 168,873	\$ (19,977)		
NET OPERATIONS	\$ 14,648	\$ 5,622	\$ (4,040)	\$ 554,748	\$ (4,620)	\$ 510,234	\$ (49,804)	\$ 51,221	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 114,245	\$ (11,786)	\$ 12,856	\$ 2,035,391	\$ 4,807	\$ 34,000	\$ 58,469	\$ 51,221	
Net Operations	14,648	5,622	(4,040)	554,748	(4,620)	(168,873)	(49,804)	51,221	
Adjustments	(14,350)	(5,698)							
FUND BALANCE: June 30, 1978	\$ 114,589	\$ (11,862)	\$ 8,912	\$ 2,590,129	\$ 187	\$ 375,425	\$ 9,665	\$ 51,221	

## ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Deaf & Blind Interest & Income FPRA	Pine Hills School Interest & Income	Soldiers Home Interest & Income	Dixon Endowment Interest & Income	Galen State Hospital Interest & Income	Childrens Center Interest & Income	Prison Federal Training Assistance	Governors Manpower Planning FPRA
BALANCE SHEET	04303	04304	04307	04311	04314	04320	04301	04303
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue Income								
Expenditure Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Investigation Communication & Identification FPRA	Prison World of Work CETA	Mountain View School FPRA	Mt View School Board & Room Contract Committee	Highway Trust FPRA	Public Health FPRA	Soldiers Home FPRA	Public Instruction FPRA
BALANCE SHEET	04395	24396	04407	04408	04410	04413	04415	04416
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Traffic Safety Coordinator FPRA 00017	Vocational Rehabilitation FPRA 00019	Clark-McNary FPRA 00010	Public Welfare FPRA 00022	Employment Security Administrative FPRA 00028	Warm Springs State Hospital FPRA 00033	Office of Economic Opportunity Coordinator 00035	Marketing Service FPRA 00037
<b>BALANCE SHEET</b>								
<b>ASSETS:</b>								
Cash	\$ 28,245	\$ 68,132	\$ 322,247	\$ 186,720	\$ 54,037	\$ 17,256	\$ 44,772	\$ 035
Receivables							604	
Inter-Entity Loans Receivable					224,787			
Investments								
Advances								
Other Assets					30,000	1,426		630
<b>TOTAL ASSETS</b>	\$ 28,245	\$ 68,132	\$ 322,247	\$ 186,720	\$ 310,714	\$ 18,682	\$ 45,376	\$ 1,574
<b>LIABILITIES:</b>								
Accrued Liabilities	\$ 45,835	\$ 31,831	\$ 244,464	\$ 155,410	\$ 232,804	\$ 13,477	\$ 9,826	\$ 24,000
Inter-Entity Loans Payable	(17,590)	\$ 36,301	\$ 77,783	\$ 531,310	\$ (1,408,137)	\$ 5,205	\$ 35,530	\$ (38,412)
Funds Held in Trust					576,787			15,000
Deferred Accounts Receivable	\$ 28,245	\$ 68,132	\$ 322,247	\$ 186,720	\$ 319,714	\$ 18,682	\$ 45,376	\$ 1,574
Other Liabilities					1,000,260			
<b>TOTAL LIABILITIES</b>	\$ 45,835	\$ 31,831	\$ 244,464	\$ 155,410	\$ 1,817,851	\$ 13,477	\$ 9,826	\$ 39,086
<b>FUND BALANCE</b>								
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ (17,590)	\$ 36,301	\$ 77,783	\$ 531,310	\$ (1,408,137)	\$ 5,205	\$ 35,530	\$ (38,412)
<b>STATEMENT OF OPERATIONS</b>								
<b>RECEIPTS:</b>								
Revenue	\$ 289,034	\$ 2,116,343	\$ 1,538,673	\$ 9,944,505	\$ 9,541,776	\$ 138,895	\$ 244,406	\$ 146,809
Income			1,277	24,531	1,900,847	12,181	224,038	28,053
<b>TOTAL RECEIPTS</b>	\$ 289,034	\$ 2,116,343	\$ 1,539,950	\$ 9,969,036	\$ 11,442,623	\$ 151,076	\$ 468,444	\$ 174,862
<b>DISBURSEMENTS:</b>								
Expenditures	\$ 272,021	\$ 2,142,668	\$ 1,592,062	\$ 9,734,737	\$ 11,321,774	\$ 152,158	\$ 450,787	\$ 206,167
Withdrawals								7,192
<b>TOTAL DISBURSEMENTS</b>	\$ 272,021	\$ 2,142,668	\$ 1,592,062	\$ 9,734,737	\$ 11,321,774	\$ 152,158	\$ 450,787	\$ 213,359
<b>PRIOR YEAR ADJUSTMENTS:</b>								
Revenue-Income	\$ 15,330	\$ 14,064	\$ 91,468	\$ (6,075)			\$ (475)	\$ 683
Expenditure-Withdrawals	10,563	(12,765)	(27,594)	(98,101)	\$ 6,203		(765)	35
<b>TOTAL ADJUSTMENTS</b>	\$ 25,893	\$ 1,299	\$ 53,974	\$ (104,266)	\$ 6,203		\$ (1,240)	\$ 718
<b>NET OPERATIONS</b>	\$ 42,906	\$ (25,026)	\$ 862	\$ 30,033	\$ 166,352	\$ (1,082)	\$ 16,627	\$ (37,695)
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>								
<b>FUND BALANCE: July 1, 1977</b>	\$ (60,406)	\$ 61,329	\$ 76,025	\$ 501,271	\$ (1,730,765)	\$ 6,287	\$ 19,054	\$ (713)
Net Operations	42,906	(25,026)	862	30,033	166,352	(1,082)	16,627	(37,695)
Adjustments	0	(2)	(4)	6	16,276	0	(1)	0
<b>FUND BALANCE: June 30, 1978</b>	\$ (17,500)	\$ 36,301	\$ 77,783	\$ 531,310	\$ (1,408,137)	\$ 5,205	\$ 35,530	\$ (38,412)



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY  AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		Montana State Prison FPRA	Eastmont Training Center FPRA	Cooperative Forest Management FPRA	Library Commission FPRA	Civil Defence Crisis Relocation FPRA	Advisory Council for Vocational Education	Civil Defense FPRA	National Guard FPRA
BALANCE SHEET		00038	00000	00001	00069	00070	00071	00510	00521
ASSETS:									
Cash		\$ 14,902	\$ 2,526	\$ 61,406	\$ 24,909	\$ 2,757	\$ 10,463	\$ 716	\$ 90,316
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets			(350)				40		
TOTAL ASSETS		\$ 14,902	\$ 2,176	\$ 61,406	\$ 24,909	\$ 2,757	\$ 10,503	\$ 716	\$ 90,316
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities		237	425	15,422	25,107	265		2,035	21,059
TOTAL LIABILITIES		\$ 237	\$ 425	\$ 15,422	\$ 25,107	\$ 265		\$ 2,035	\$ 21,059
FUND BALANCE		\$ 14,755	\$ 1,751	\$ 46,074	\$ (109)	\$ 2,492	\$ 10,503	\$ (1,319)	\$ 77,357
TOTAL LIABILITIES & FUND BALANCE		\$ 14,992	\$ 2,176	\$ 61,406	\$ 24,908	\$ 2,757	\$ 10,503	\$ 716	\$ 90,316
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income		15,000	33,813	218,721	263,665	44,953	68,750	155,069	316,751
TOTAL RECEIPTS		\$ 15,000	\$ 33,813	\$ 1,150,760	\$ 13,105	\$ 44,953	\$ 68,750	\$ 155,069	\$ 316,751
DISBURSEMENTS:									
Expenditures		18,642	37,004	1,207,443	255,579	44,452	58,318	176,386	306,664
Withdrawals					13,928				
TOTAL DISBURSEMENTS		\$ 18,642	\$ 37,004	\$ 1,207,443	\$ 269,507	\$ 44,452	\$ 58,318	\$ 176,386	\$ 306,664
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		1,238	(593)	(16,519)	(2,097)	41	72	(99)	(6,100)
Expenditure-Withdrawals			(655)					(79)	
TOTAL ADJUSTMENTS		\$ 1,238	\$ (1,248)	\$ (16,519)	\$ (2,097)	\$ 41	\$ 72	\$ (178)	\$ (6,100)
NET OPERATIONS		\$ (2,404)	\$ (4,490)	\$ 55,510	\$ 5,266	\$ 542	\$ 10,504	\$ (21,405)	\$ 3,097
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 17,159	\$ 7,116	\$ (9,446)	\$ (5,465)	\$ 1,051	\$ 4,203	\$ 20,175	\$ 77,370
Net Operations		(2,404)	(4,490)	55,510	5,266	542	10,504	(21,405)	3,097
Adjustments		0	(926)	1	0	(1)	(4,204)	1	0
FUND BALANCE: June 30, 1978		\$ 14,755	\$ 1,751	\$ 46,074	\$ (109)	\$ 2,492	\$ 10,503	\$ (1,319)	\$ 77,357

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash	\$ 55,069	\$ 2,953	\$ 242,507	\$ 88	\$ 23,185	\$ 3,123	\$ 533		
Receivables	299,586								
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets	17,024				142				
TOTAL ASSETS	\$ 371,679	\$ 2,953	\$ 242,507	\$ 88	\$ 23,327	\$ 3,123	\$ 533		
LIABILITIES:									
Accrued Liabilities	\$ 54,069	\$ 1,394				198	414		48
Inter-Entity Loans Payable	550,000		\$ 250,000						
Funds Held in Trust									
Deferred Accounts Receivable	299,586								
Other Liabilities	72,939		(7,403)						
TOTAL LIABILITIES	\$ 976,594	\$ 1,394	\$ 242,597			\$ 198	\$ 414		\$ 48
FUND BALANCE	\$ (604,915)	\$ 1,559				\$ 2,925	\$ 119		\$ (48)
TOTAL LIABILITIES & FUND BALANCE	\$ 371,679	\$ 2,953	\$ 242,507	\$ 88	\$ 23,327	\$ 3,123	\$ 533		
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 2,337,123	\$ 42,855			\$ 47,237			\$ 50,123	
Income	39,718		\$ 1,609,512		40,063			36,623	
TOTAL RECEIPTS	\$ 2,375,841	\$ 42,855	\$ 1,609,512		\$ 87,300			\$ 86,746	
DISBURSEMENTS:									
Expenditures	\$ 2,520,152	\$ 41,111	\$ 1,501,235		\$ 54,288			\$ 18,587	
Withdrawals	84,919				10,003			5,933	
TOTAL DISBURSEMENTS	\$ 2,605,071	\$ 41,111	\$ 1,501,235		\$ 64,291			\$ 24,520	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ 5,485								
Expenditure-Withdrawals	(91,580)	\$ (35)							
TOTAL ADJUSTMENTS	\$ (86,095)	\$ (35)							
NET OPERATIONS	\$ (315,225)	\$ 1,709	\$ 18,277		\$ 23,009			\$ (54,290)	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ (305,057)	\$ (150)	\$ 0	\$ 88	\$ 86	\$ 9,972	\$ 64,360	\$ 200	
Net Operations	(315,225)	1,709	18,277	0	23,009	(6,007)	(54,290)	(338)	
Adjustments	15,467	0	(18,277)	0	232	0	(9,940)	0	
FUND BALANCE: June 30, 1978	\$ (604,915)	\$ 1,559	\$ 0	\$ 88	\$ 23,327	\$ 2,925	\$ 119	\$ (48)	

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Department of Institutions Drug & Alcohol	Peace Officers Standards FPRA	Law Enforcement Teletype System	Law Enforcement Assistance Administration Courts Improvement	Bureau of Criminal Statistics FPRA	Montana State Prison Law Enforcement Assistance Admin	Federal Revenue Sharing FPRA	Federal Revenue Sharing Capital Construction
	04571	04580	04591	04592	04594	04595	04600	04601
BALANCE SHEET								
ASSETS:								
Cash	\$ 39,414	\$ 89,822	\$ 2,797	\$ 25,738	\$ 24,378	\$ 22,806	\$ 1	\$ 16,160
Receivables	27,079					11,658		
Inter-Entity Loans Receivable						36,788		373,299
Investments								
Advances	27,048							
Other Assets								
TOTAL ASSETS	\$ 93,541	\$ 89,822	\$ 2,797	\$ 25,738	\$ 24,378	\$ 71,252	\$ 1	\$ 389,467
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable	\$ 89,026	\$ 162	\$ 62	\$ 6,127	\$ 7,893	\$ 8,389		
Funds Held in Trust		75,000						
Deferred Accounts Receivable								
Other Liabilities	27,079							
TOTAL LIABILITIES	\$ 116,105	\$ 75,162	\$ 62	\$ 6,127	\$ 7,893	\$ 8,389		
FUND BALANCE	(22,564)	\$ 14,660	\$ 2,735	\$ 19,611	\$ 16,485	\$ 62,863	\$ 1	\$ 389,467
TOTAL LIABILITIES & FUND BALANCE	\$ 93,541	\$ 89,822	\$ 2,797	\$ 25,738	\$ 24,378	\$ 71,252	\$ 1	\$ 389,467
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 824,719	\$ 23,406	\$ 16,800	\$ 223,013	\$ 43,650	\$ 64,679	\$ 8,053,662	\$ 86,697
Income	60,928	29,776			253,071			
TOTAL RECEIPTS	\$ 885,647	\$ 53,182	\$ 16,800	\$ 223,013	\$ 296,721	\$ 64,679	\$ 8,053,662	\$ 86,697
DISBURSEMENTS:								
Expenditures	\$ 769,051	\$ 38,573	\$ 14,065	\$ 23,970	\$ 306,951	\$ 38,944		\$ 712
Withdrawals	30,251			170,350				1,910,709
TOTAL DISBURSEMENTS	\$ 799,302	\$ 38,573	\$ 14,065	\$ 194,320	\$ 306,951	\$ 38,944	\$ 6,030,568	\$ 1,911,421
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income			\$ 1,212			\$ 55,209		
Expenditure-Withdrawals	(212)		(5,312)			(6,070)		
TOTAL ADJUSTMENTS	(212)		(4,100)			49,229		
NET OPERATIONS	\$ 86,133	\$ 14,609	\$ (1,365)	\$ 28,693	\$ (10,230)	\$ 74,964	\$ 2,023,094	\$ (1,924,724)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ (66,719)	\$ 16,461	\$ 4,100	\$ 669	\$ 34,460	\$ (12,101)	\$ (2,023,093)	\$ 2,214,101
Net Operations	96,133	14,609	(1,365)	28,693	(10,230)	74,964	2,023,094	(1,924,724)
Adjustments	(41,979)	(16,460)	0	(9,750)	(7,754)	0	0	0
FUND BALANCE: June 30, 1978	\$ (22,564)	\$ 14,660	\$ 2,735	\$ 19,611	\$ 16,485	\$ 62,863	\$ 1	\$ 389,467

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Montana Drug Center FPRA	Wheat Research & Marketing FPRA	Corrections OBSCIS FPRA	Corrections Shelter Care FPRA	Corrections Administration Master Plan FPRA	Third Party Reimbursement FPRA	PHS - ESEA Title I FPRA	PHS Vocational & Education FPRA
BALANCE SHEET	04650	04652	04661	04662	04663	04664	04665	04666
ASSETS:								
Cash	\$ 15,412	\$ 1,058	\$ 22,205	\$ 44,067	\$ 23,870	\$ 14,018	\$ 7,805	\$ 5,353
Receivables	27,200					(119)		
Inter-Entity Loans Receivable		221,260						
Investments								
Advances	27,557							
Other Assets								
TOTAL ASSETS	\$ 70,169	\$ 222,318	\$ 22,205	\$ 44,067	\$ 23,870	\$ 13,899	\$ 7,805	\$ 5,353
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable	\$ 9,128	\$ 1,200	\$ 47	\$ 4,205	\$ 319	\$ 9,339	\$ 281	\$ 4,189
Funds Held in Trust		25,000						
Deferred Accounts Receivable								
Other Liabilities	27,200							
TOTAL LIABILITIES	\$ 36,328	\$ 26,200	\$ 47	\$ 4,205	\$ 319	\$ 9,339	\$ 281	\$ 4,189
FUND BALANCE	\$ 33,841	\$ 196,028	\$ 22,208	\$ 39,772	\$ 23,551	\$ 4,560	\$ 7,604	\$ 1,164
TOTAL LIABILITIES & FUND BALANCE	\$ 70,169	\$ 222,318	\$ 22,205	\$ 44,067	\$ 23,870	\$ 13,899	\$ 7,805	\$ 5,353
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 373,427	\$ 453,812				\$ 275,402		
Income	5,000		\$ 63,000	\$ 125,041	\$ 54,744		\$ 47,482	\$ 24,086
TOTAL RECEIPTS	\$ 378,427	\$ 453,812	\$ 63,000	\$ 125,041	\$ 54,744	\$ 275,402	\$ 47,482	\$ 24,086
DISBURSEMENTS:								
Expenditures	\$ 383,861	\$ 439,649	\$ 40,752	\$ 86,160	\$ 31,103	\$ 270,842	\$ 10,878	\$ 26,005
Withdrawals								
TOTAL DISBURSEMENTS	\$ 383,861	\$ 439,649	\$ 40,752	\$ 86,160	\$ 31,103	\$ 270,842	\$ 10,878	\$ 26,005
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals	\$ (136)	\$ 53						
TOTAL ADJUSTMENTS	\$ (136)	\$ 53						
NET OPERATIONS	\$ (5,570)	\$ 14,216	\$ 22,248	\$ 39,772	\$ 23,551	\$ 4,560	\$ 7,604	\$ (2,919)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 51,465	\$ 191,869	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Operations	(5,570)	14,216	22,248	39,772	23,551	4,560	7,604	(2,919)
Adjustments	(12,054)	(57)	0	0	0	0	0	3,983
FUND BALANCE: June 30, 1978	\$ 33,841	\$ 196,028	\$ 22,248	\$ 39,772	\$ 23,551	\$ 4,560	\$ 7,604	\$ 1,164

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Montana Arts Council FPRA	Labor & Industry FPRA	Motorboat Safety FPRA	Historical Society Libby Dam FPRA	Aeronautics Commission FPRA	Indian Coordinator FPRA	OSHA Statistics Program Federal Statistical Study	Natural Gas Safety Program FPRA	
	04800	04810	04820	04824	04830	04870	04890	04900	
BALANCE SHEET									
ASSETS:									
Cash	1,105	21,257	12,059	1,890	12,208	10,000	10,840		
Receivables		31,850							
Inter-Entity Loans Receivable									
Investments									
Advances		67		170					
Other Assets									
TOTAL ASSETS	1,105	53,174	12,059	2,060	12,208	10,000	10,840		
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		1,958		816					
Funds Held in Trust				4,000		10,000			
Deferred Accounts Receivable									
Other Liabilities		31,850	(1,130)	17,894					
TOTAL LIABILITIES		33,808	(1,130)	22,700		10,000			
FUND BALANCE	1,105	19,366	13,189	(20,640)	12,208				
TOTAL LIABILITIES & FUND BALANCE	1,105	53,174	12,059	2,060	12,208	10,000	10,840		
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	36,954	160,959		67,229			53,725	15,461	
Income		60,934				7,315			
TOTAL RECEIPTS	36,954	221,893		67,229		7,315	53,725	15,461	
DISBURSEMENTS:									
Expenditures	21,434	197,605	54,999	58,749			44,844	15,461	
Withdrawals	15,149	19,244							
TOTAL DISBURSEMENTS	36,583	215,939	54,999	58,749		7,315	44,844	15,461	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	10	(918)	(287)	(6,456)	(35,043)		(7,099)		
Expenditure-Withdrawals	10	(918)	(287)	(6,456)	(19,605)				
TOTAL ADJUSTMENTS	381	5,036	(55,286)	2,024	(54,648)		(2,099)	(16,000)	
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	723	14,769	68,475	(22,664)	66,856	2,667	1,856	29,002	
Net Operations	381	5,036	(55,286)	2,024	(54,648)	0	6,782	(16,000)	
Adjustments	1	(400)	0	0	0	(2,667)	1	(12,002)	
FUND BALANCE: June 30, 1978	1,105	19,366	13,189	(20,640)	12,208	0	10,639	0	

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE									
BALANCE SHEET		Leg Council Emergency Employment FPRA	Program Planning FPRA	Recreation FPRA	Emergency Employment Act FPRA	Governors Office FPRA	Mental Health Advisory Council	UM Land Grant Interest & Income Clearing	MSU Land Grant Interest & Income Clearing		
ASSETS:		04003	04010	04040	04060	04080	05001	05002	05003		
Cash	\$ 20,693		656	\$ 73,061	\$ 13,166	\$ 140,222	\$ 339				
Receivables				3,341							
Inter-Entity Loans Receivable											
Investments											
Advances						709					
Other Assets											
TOTAL ASSETS	\$ 20,693	\$ 656	\$ 27,302	\$ 13,166	\$ 140,031	\$ 339					
LIABILITIES:											
Accrued Liabilities											
Inter-Entity Loans Payable				30		\$ 102,195	\$ 206				
Funds Held in Trust				40,000							
Deferred Accounts Receivable				3,341							
Other Liabilities				8,006			5,713				
TOTAL LIABILITIES				\$ 51,377		\$ 192,195	\$ 6,009				
FUND BALANCE	\$ 20,693	\$ 656	\$ (24,075)	\$ 13,166	\$ (51,264)	\$ (5,670)					
TOTAL LIABILITIES & FUND BALANCE	\$ 20,693	\$ 656	\$ 27,302	\$ 13,166	\$ 140,031	\$ 339					
STATEMENT OF OPERATIONS											
RECEIPTS:											
Revenue	\$ 40,000	\$ 9,000	\$ 243,984	\$ 610,802	\$ 568,336			\$ 105,243	\$ 68,511		
Income	\$ 40,000	\$ 9,000	\$ 243,984	\$ 610,802	\$ 202,484			\$ 105,243	\$ 68,511		
TOTAL RECEIPTS											
DISBURSEMENTS:											
Expenditures	\$ 15,784		\$ 350,100	\$ 494,638	\$ 698,076						
Withdrawals	\$ 3,523	\$ 8,344	\$ 5,612	\$ 116,731	\$ 155,068			\$ 105,243	\$ 68,511		
TOTAL DISBURSEMENTS	\$ 19,307	\$ 8,344	\$ 355,712	\$ 611,369	\$ 853,144			\$ 105,243	\$ 68,511		
PRIOR YEAR ADJUSTMENTS:											
Revenue-Income		\$ (120)	\$ (401)		\$ 33,268						
Expenditure-Withdrawals		\$ (120)	\$ (401)		262						
TOTAL ADJUSTMENTS		\$ 536	\$ (112,129)	\$ (567)	\$ 33,530						
NET OPERATIONS	\$ 20,693	\$ 536	\$ (112,129)	\$ (567)	\$ (48,794)	\$ (5,670)					
STATEMENT OF CHANGES IN FUND BALANCE											
FUND BALANCE: July 1, 1977	\$ 20,693	\$ 120	\$ 88,147	\$ 13,754	\$ (2,427)	\$ 0	\$ 0	\$ 0	\$ 0		
Net Operations		\$ 536	\$ (112,129)	\$ (567)	\$ (48,794)	\$ (5,670)	\$ 0	\$ 0	\$ 0		
Adjustments		\$ 0	\$ (93)	\$ (21)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
FUND BALANCE: June 30, 1978	\$ 20,693	\$ 656	\$ (24,075)	\$ 13,166	\$ (53,264)	\$ (5,670)	\$ 0	\$ 0	\$ 0		



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									





ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Montana Highway Traffic Safety Director 05045	Human Resources Division 05046	Urban Planning FPGCA 05052	Foresters FPGCA 05053	Montana Arts Council FPGCA 05055	Crime Control Commission FPGCA 05102	UM Scholarship & Prizes FPGCA 05104	Civil Defense FPGCA 05202	
BALANCE SHEET									
ASSETS:									
Cash	\$ 57,519	\$ 955,048	\$ 89,005	\$ 379,472	\$ 65,015	\$ 134,167		\$ 8,284	
Receivables				325					
Inter-Entity Loans Receivable									
Investments			2,000			85,000			
Advances					528				
Other Assets									
TOTAL ASSETS	\$ 57,519	\$ 955,048	\$ 91,095	\$ 378,797	\$ 65,543	\$ 219,167		\$ 8,284	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 23,238	\$ 793,285	\$ 1,301		\$ 4,859	\$ 25,274			
Funds Held in Trust	2,000								
Deferred Accounts Receivable									
Other Liabilities				\$ 364,059					
TOTAL LIABILITIES	\$ 25,238	\$ 793,285	\$ 1,301	\$ 364,059	\$ 4,859	\$ 25,274			
FUND BALANCE	\$ 32,281	\$ 161,763	\$ 89,794	\$ 14,738	\$ 60,684	\$ 193,893		\$ 9,284	
TOTAL LIABILITIES & FUND BALANCE	\$ 57,519	\$ 955,048	\$ 91,095	\$ 378,797	\$ 65,543	\$ 219,167		\$ 9,284	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 529,768	\$ 3,306,238	\$ 490,500		\$ 371,133	\$ 1,947,973		\$ 689,836	
Income		3,849,198							
TOTAL RECEIPTS	\$ 529,768	\$ 7,155,436	\$ 490,500		\$ 371,133	\$ 1,947,973		\$ 689,836	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 497,487	\$ 7,021,797	\$ 453,328		\$ 326,496	\$ 1,856,395	\$ 12,004	\$ 652,531	
TOTAL DISBURSEMENTS	\$ 497,487	\$ 7,021,797	\$ 453,328		\$ 326,496	\$ 1,856,395	\$ 12,004	\$ 652,531	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		\$ 40,644							
Expenditure-Withdrawals		1,461			\$ 5,474	\$ (16,984)			
TOTAL ADJUSTMENTS		\$ 51,105			\$ 5,474	\$ 226			
NET OPERATIONS	\$ 32,281	\$ 184,744	\$ 37,262	\$ (79,623)	\$ 50,111	\$ 74,820	\$ (12,004)	\$ 36,305	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 32,281	\$ (22,991)	\$ 52,532	\$ 94,361	\$ 10,572	\$ 119,074	\$ 34,552	\$ (22,021)	
Net Operations		184,744	37,262	(79,623)	50,111	74,820	(12,004)	36,305	
Adjustments									
FUND BALANCE: June 30, 1978	\$ 32,281	\$ 161,763	\$ 89,794	\$ 14,738	\$ 60,684	\$ 193,893	\$ 22,549	\$ 9,284	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Motor Fuels Tax FPGCA	State Auditors Uncleared Collections	State Lands Uncleared Collections FPGCA	Income Tax FPGCA	Contractors License Refund FPGCA	Inheritance Tax FPGCA	Department of Agriculture Uncleared Collections	Manpower Services FPGCA	
BALANCE SHEET	05225	05226	05227	05248	05249	05250	05270	05271	
ASSETS:									
Cash	\$ 14,840	\$ 100,116	\$ 304,079	\$ 2,333,490	\$ 440,706	\$ 1,670,670	\$ 10,380	\$ 1,503,270	
Receivables	87,354	5		\$ 2,333,490		2,122,503		3,651	
Inter-Entity Loans Receivable					5,703,916				
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 102,194	\$ 100,121	\$ 304,079	\$ 2,333,490	\$ 6,153,622	\$ 3,793,173	\$ 10,380	\$ 1,503,921	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust	\$ 79,678		\$ 1,200	\$ 2,260,397	\$ 2,638,641	\$ 1,649,945			
Deferred Accounts Receivable	7,675	\$ 100,121	392,901	66,564		20,725	\$ 10,380		
Other Liabilities									
TOTAL LIABILITIES	\$ 87,353	\$ 109,121	\$ 394,101	\$ 2,326,961	\$ 2,638,641	\$ 3,793,173	\$ 10,380	\$ 1,503,921	
FUND BALANCE	\$ 14,841		\$ (22)	\$ 6,529	\$ 3,514,981				
TOTAL LIABILITIES & FUND BALANCE	\$ 102,194	\$ 109,121	\$ 394,079	\$ 2,333,490	\$ 6,153,622	\$ 3,793,173	\$ 10,380	\$ 1,503,921	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue					\$ 280,429			\$ 1,155,809	
Income	\$ 47,777,349			\$ 123,659,342	1,225,010	\$ 6,284,750		10,410,018	
TOTAL RECEIPTS	\$ 47,777,349			\$ 123,659,342	\$ 1,505,439	\$ 6,284,750		\$ 20,575,727	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 47,762,021			\$ 123,680,685	\$ 512,874	\$ 6,284,750		\$ 17,185,648	
TOTAL DISBURSEMENTS	\$ 47,762,021			\$ 123,680,685	\$ 512,874	\$ 6,284,750		\$ 2,630,290	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ (720)			\$ (4,862)					
Expenditure-Withdrawals	(3,450)			(68,422)					
TOTAL ADJUSTMENTS	\$ (4,170)			\$ (73,284)					
NET OPERATIONS	\$ 11,158			\$ (103,627)	\$ 902,565			\$ 750,680	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 3,682	\$ 0	\$ (22)	\$ 110,155	\$ 2,522,415	\$ 7,545	\$ 0	\$ 753,241	
Net Operations	11,158	0	0	(103,627)	902,565	0	0	750,680	
Adjustments	1	0	0	1	1	(7,545)	0	0	
FUND BALANCE: June 30, 1978	\$ 14,841	\$ 0	\$ (22)	\$ 6,529	\$ 3,514,981	\$ 0	\$ 0	\$ 1,503,921	

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Corrections & Rehabilitation FPGCA	Department of Institutions Youth Home FPGCA	Department of Administration Uncleared Collections	Outdoor Signs Control FPGCA	Grants Administration	Common School Interest & Income FPGCA	University System FPGCA	Public Health FPGCA
BALANCE SHEET	05273	05274	05275	05277	05305	05312	05400	05402
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 33,306	\$ 1,374	\$ 175		\$ 309,237	\$ 1,117,724		\$ 13,861
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES			\$ 175		\$ 71,051			\$ 44,035
FUND BALANCE	\$ 33,306	\$ 1,374	\$ 175		\$ 328,186	\$ 8,390,851		\$ (30,174)
TOTAL LIABILITIES & FUND BALANCE	\$ 33,306	\$ 1,374	\$ 175		\$ 309,237	\$ 8,390,851		\$ 13,861
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 216,433				\$ 20,087,042	\$ 13,997,246		\$ 100,000
Income						3,719,282	\$ 14,643	
TOTAL RECEIPTS	\$ 216,433				\$ 20,087,042	\$ 17,716,528	\$ 14,643	\$ 100,000
DISBURSEMENTS:								
Expenditures	\$ 202,939					\$ 796,861		\$ 93,303
Withdrawals						14,854,923	\$ 14,643	\$ 30,350
TOTAL DISBURSEMENTS	\$ 202,938				\$ 20,214,371	\$ 15,651,784	\$ 14,643	\$ 123,653
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income	\$ (1,677)						\$ (1,000)	\$ (691)
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS	\$ (3,677)				\$ 75,050		\$ (1,000)	\$ (691)
NET OPERATIONS	\$ 9,818				\$ (52,279)	\$ 2,064,744	\$ (1,000)	\$ (24,344)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 23,488	\$ 1,374	\$ 0	\$ 1,164	\$ 467,075	\$ 6,326,106	\$ 1,000	\$ (5,809)
Net Operations	9,018	0	0	0	(52,279)	2,064,744	(1,000)	(24,344)
Adjustments	0	0	0	0	(87,510)	1	0	(1)
FUND BALANCE: June 30, 1978	\$ 33,306	\$ 1,374	\$ 0	\$ 1,164	\$ 328,186	\$ 8,390,851	\$ 0	\$ (30,174)

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Public Instruction FPGCA	Library Development FPGCA	Public Welfare FPGCA	Third Party Revenue FPGCA	Fish & Game FPGCA	Crime Control Commission Discretionary Grants	Taylor Grazing Act FPGCA	County Hospital Construction FPGCA	
BALANCE SHEET	05403	05405	05406	05407	05409	05410	05412	05467	
ASSETS:									
Cash	\$ 571,746	\$ 63,015	\$ 1,266,230	\$ 91,571	\$ 828,196		\$ 7		
Receivables			427,485						
Inter-Entity Loans Receivable	150,000		300,000						
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 721,746	\$ 63,015	\$ 1,993,715	\$ 91,571	\$ 828,196		\$ 7		
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES	\$ 619,011	\$ 56,398	\$ 1,901,317	\$ 35,570	\$ 828,196				
FUND BALANCE	\$ 102,735	\$ 6,617	\$ (641,585)	\$ 45,284	\$ 828,196		\$ 7		
TOTAL LIABILITIES & FUND BALANCE	\$ 721,746	\$ 63,015	\$ 1,993,715	\$ 91,571	\$ 828,196		\$ 7		
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 17,772,051	\$ 217,303	\$ 44,932,042	\$ 535,439		\$ 654,936	\$ 288,864	\$ 874,471	
Income	1,202,581		374,686	30,904			7		
TOTAL RECEIPTS	\$ 18,974,632	\$ 217,303	\$ 45,306,728	\$ 566,433		\$ 654,936	\$ 288,871	\$ 874,471	
DISBURSEMENTS:									
Expenditures	\$ 19,340,692	\$ (66,600)	\$ 44,415,134	\$ 536,582		\$ 654,796	\$ 288,864	\$ 874,471	
Withdrawals		267,523	76,266	30,904					
TOTAL DISBURSEMENTS	\$ 19,340,692	\$ 200,923	\$ 44,491,400	\$ 567,576		\$ 654,796	\$ 288,864	\$ 874,471	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ (25,113)	\$ 36,000	\$ (39,525)	\$ (4,843)		\$ (885)			
Expenditure-Withdrawals	184	75,873	181,718	(13,791)		845			
TOTAL ADJUSTMENTS	\$ (24,929)	\$ 111,873	\$ 142,193	\$ (18,634)		\$ (40)			
NET OPERATIONS	\$ (390,989)	\$ 128,253	\$ 957,521	\$ (19,777)			\$ 7		
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 100,736	\$ (45,763)	\$ (1,500,107)	\$ 65,061	\$ 0	\$ 0	\$ 0	\$ 0	
Net Operations	(390,989)	128,253	957,521	(19,777)	0	0	7	0	
Adjustments	302,988	(75,873)	1	0	0	0	0	0	
FUND BALANCE: June 30, 1978	\$ 102,735	\$ 6,617	\$ (641,585)	\$ 45,284	\$ 0	\$ 0	\$ 7	\$ 0	



FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

AS OF JUNE 30, 1978

FOR THE 1977-78 F.Y.

## BALANCE SHEET

## ASSETS:

Cash

Receivables

**Inter-Entity Loans Receivable**

Investments

## Advances

Wife - Accuse

**COPY**

TOTAL ASSETS

**LIABILITIES:**

### Accrued Liabilities

Inter-Entity Loans Payable

## Funds Held in Trust

Deferred Associate Beneficiaries

**Citation:**

המחלקה לבריאות הציבור

TOTAL LIABILITIES

FUND BALANCE

## STATEMENT OF OPERATIONS

## RECEIPTS:

Revenue

Income

TOTAL RECEIPTS

**DISBURSEMENTS:**

## Expenditures

Wiley

TOTAL DISBURSEMENTS

**PRIOR YEAR ADJUSTMENTS:**

Revenue-Income

### Expenditure-Withdrawals

TOTAL ADJUSTMENTS

## NET OPERATIONS

## STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE:		July 1	1977
1	Unassigned	100.00	100.00
2	Assigned	0.00	0.00
3	Restricted	0.00	0.00
4	Total	100.00	100.00

Net Operations

Adjustments

FUND BALANCE: June 30, 1978

Historic Sites Preservation Clearing Account	Renewable Resource BPICA	Fish & Game BPICA	Boulder River School & Hospital Wind Damage	Highway Commission Headquarters Bldg & Comp	Long-Range Building Program BPICA	State Liability Insurance Risk Retention Account	State Property Insurance Risk Retention Account
05410	06001	06023	06050	06064	06142	06143	06144
\$ 14,328	\$ 1,680,817	\$ 6,038	\$ 20,031	\$ 6,990	\$ 700,339	\$ 67,501	\$ 205,748
				764,577	250,000		
				7,400,000	6,304,025		
\$ 14,328	\$ 1,680,817	\$ 6,038	\$ 20,031	\$ 8,171,567	\$ 7,353,364	\$ 67,501	\$ 205,748
	\$ 50,001				\$ 2	\$ 439	
	\$ 50,001			\$ 7,400,000			
\$ 14,328	\$ 1,630,816	\$ 6,038	\$ 20,031	\$ 7,711,567	\$ 7,353,362	\$ 67,063	\$ 205,748
\$ 14,328	\$ 1,680,817	\$ 6,038	\$ 20,031	\$ 9,171,567	\$ 7,353,364	\$ 67,501	\$ 205,748
\$ 14,328				\$ 155,429	\$ 3,601,560		\$ 3,409
\$ 14,328	\$ 1,895,621			\$ 155,429	1,910,709	\$ 3,100	6,391
					\$ 5,512,269	\$ 3,100	9,800
	\$ 134,740	\$ 73		\$ 3,228,416	\$ 8,613,813		
	160,000			480,879		\$ 36,037	\$ 35,330
	\$ 294,740	\$ 73		\$ 3,709,295	\$ 8,613,813	\$ 36,037	\$ 35,330
	\$ (50,000)				\$ 44,206		
	\$ (60,000)				\$ 44,206		
\$ 14,328	\$ 1,540,881	\$ (73)		\$ (3,553,866)	\$ (3,057,338)	\$ (3,937)	\$ (25,530)
\$ 0	\$ 89,936	\$ 6,111	\$ 20,031	\$ 4,325,433	\$ 10,372,654	\$ 100,000	\$ 231,277
14,328	1,540,881	(73)	0	(3,553,866)	(3,057,338)	(32,037)	(25,530)
0	(1)	0	0	0	38,046	0	1
\$ 14,328	\$ 1,630,816	\$ 6,038	\$ 20,031	\$ 7,711,567	\$ 7,353,362	\$ 67,063	\$ 205,748







FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

BALANCE SHEET

ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets

TOTAL ASSETS

LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities

TOTAL LIABILITIES

FUND BALANCE

TOTAL LIABILITIES & FUND BALANCE

STATEMENT OF OPERATIONS

RECEIPTS:

Revenue  
Income

TOTAL RECEIPTS

DISBURSEMENTS:

Expenditures  
Withdrawals

TOTAL DISBURSEMENTS

PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

TOTAL ADJUSTMENTS

NET OPERATIONS

STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977  
Net Operations  
Adjustments

FUND BALANCE June 30, 1978

ACCOUNTING ENTITY NAME AND CODE

Veterans Home Farm RA	Prison Ranch RA	SBAS Upgrade Project	Housing Authority RA	Systems Development RA	Surplus Property RA	Data Processing Revolving Fund	Labor & Industry Revolving Fund
07002	07003	07004	07005	07006	07007	07008	07009
\$ 1,673	\$ 358,680 2,410	\$ 86,445	\$ 570	\$ 35,210 7,390	\$ 34,047 11,103 83,370	\$ 5,361	\$ 2,764 39,000
\$ 1,673	\$ 361,090	\$ 86,445	\$ 570	\$ 42,590	\$ 120,420	\$ 5,361	\$ 42,703
\$ 168	\$ 22,477	\$ 546	\$ 105	\$ 36,750	\$ 784		\$ 138
\$ 1,505	\$ 338,609	\$ 85,800	\$ 465	\$ 5,840	\$ 128,636	\$ 5,361	\$ 42,565
\$ 1,673	\$ 361,090	\$ 86,445	\$ 570	\$ 42,590	\$ 120,420	\$ 5,361	\$ 42,703
\$ 2,440	\$ 319,274	\$ 112,646	\$ 105	\$ 36,750	\$ 784	\$ 20,361	\$ 102,251
320	886,751	150,000	22	102,064	13,514	\$ 20,361	\$ 102,251
\$ 2,760	\$ 1,206,025	\$ 150,000	\$ 112,668	\$ 102,064	\$ 113,932	\$ 20,361	\$ 102,251
						\$ 15,000	
\$ 3,626	\$ 917,849	\$ 64,101	\$ 112,203	\$ 96,224	\$ 86,028	\$ 15,000	\$ 59,686
\$ 3,626	\$ 917,849	\$ 64,101	\$ 112,203	\$ 96,224	\$ 86,028	\$ 15,000	\$ 59,686
	\$ 9,477 (6,816)				\$ 1,016		
	\$ 2,661				\$ 1,016		
\$ (366)	\$ 200,837	\$ 95,809	\$ 465	\$ 5,840	\$ 28,020	\$ 5,361	\$ 42,565
\$ 2,372	\$ 47,773	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(866)	200,837	85,800	465	5,840	28,020	5,361	42,565
(1)	(1)	0	0	0	100,616	0	0
\$ 1,505	\$ 338,609	\$ 85,800	\$ 465	\$ 5,840	\$ 128,636	\$ 5,361	\$ 42,565

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	West Yellowstone Airport RA	UM Payroll RA	MSU Payroll RA	Montana State Prison Industries RA	Central Payroll RA	Montana Outdoors	School Lunch Program RA	Audiovisual & Media Library RA
BALANCE SHEET	07010	07011	07012	07015	07019	07020	07022	07023
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Traffic Education Mobile Simulator RA	Labor & Industry Revolving Fund	Attorney General Teletype System	Department of Revenue Audit RA	Warm Springs Recreation RA	Board of Health Transient Lodging	Department of Planning File Management System	Historical Society RA	
	07024	07025	07056	07061	07062	07063	07066	07076	
BALANCE SHEET									
ASSETS:									
Cash	\$ 9,079	\$ 8,223	\$ 5,180	\$ 2,473	\$ 5,175	\$ 320	\$ 20,146	\$ 6,413	
Receivables	(2,070)						444	15,477	
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									150
TOTAL ASSETS	\$ 7,009	\$ 8,223	\$ 5,180	\$ 2,473	\$ 5,175	\$ 320	\$ 20,590	\$ 22,040	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 6,000	\$ 7,700		\$ 354	\$ 8,389		\$ 6,698	\$ 35,902	
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities	(2,070)								
TOTAL LIABILITIES	\$ 3,930	\$ 7,700	\$ 5,180	\$ 2,119	\$ (3,214)	\$ 320	\$ 22,892	\$ (13,862)	
FUND BALANCE	\$ 3,079	\$ 523	\$ 5,180	\$ 2,473	\$ 5,175	\$ 320	\$ 20,590	\$ 22,040	
TOTAL LIABILITIES & FUND BALANCE	\$ 7,009	\$ 8,223	\$ 5,180	\$ 2,473	\$ 5,175	\$ 320	\$ 20,590	\$ 22,040	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 21,150		\$ 65,254	\$ 1,577	\$ 95,355		\$ 17,085	\$ 357,315	
Income		\$ 210,131	\$ 16,700	\$ 679					
TOTAL RECEIPTS	\$ 21,150	\$ 210,131	\$ 81,954	\$ 2,256	\$ 95,355		\$ 17,085	\$ 357,315	
DISBURSEMENTS:									
Expenditures	\$ 18,071		\$ 78,261				\$ 40,807	\$ 331,504	
Withdrawals		\$ 218,608		\$ 1,754	\$ 98,918				
TOTAL DISBURSEMENTS	\$ 18,071	\$ 218,608	\$ 78,261	\$ 1,754	\$ 98,918		\$ 40,807	\$ 331,504	
PRIOR YEAR ADJUSTMENTS:									
Revenue Income								\$ (1,405)	
Expenditure Withdrawals			\$ 743		\$ (507)		\$ (2,550)	\$ (4,908)	
TOTAL ADJUSTMENTS			\$ 743		\$ (507)		\$ (2,550)	\$ (6,493)	
NET OPERATIONS	\$ 3,079	\$ 523	\$ 4,436	\$ 502	\$ (4,070)		\$ (26,362)	\$ 19,319	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 523	\$ 47,108	\$ 1,616	\$ 855	\$ 320	\$ 48,881	\$ (33,131)	
Net Operations	\$ 3,079	\$ 523	\$ 4,436	\$ 502	\$ (4,070)		\$ (26,362)	\$ 19,319	
Adjustments			\$ (46,454)	\$ 1	\$ 1		\$ 373	\$ (49)	
FUND BALANCE: June 30, 1978	\$ 3,079	\$ 523	\$ 5,180	\$ 2,119	\$ (3,214)	\$ 320	\$ 22,892	\$ (13,862)	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Architecture & Engineering Construction Advance 07077	Motor Pool RA 07078	Highway Commission Retirees Health Insurance 07079	Community Affairs Aeronautics Capital Replacement 07090	Public Instruction RA 07100	County Reimbursement RA 07138	Department of Revenue Data Processing RA 07153	Liquor Division RA 07154	
BALANCE SHEET									
ASSETS:									
Cash	\$ 400,305	\$ 185,811 (561)		\$ 74,513 (1,117)	\$ 25,747 4,000	\$ 192,537 166,604	\$ 40,443 32	\$ 18,004 12,882	
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets					930			45,000	
TOTAL ASSETS	\$ 400,305	\$ 185,270		\$ 73,406	\$ 30,776	\$ 359,141	\$ 40,475	\$ 8,212,343	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust	\$ 50	\$ 12,353		\$ 8,180	\$ 9,580 10,000	\$ 106,352 300,000	\$ 1,651	\$ 1,035,263	
Deferred Accounts Receivable			\$ (710)						
Other Liabilities	490,305	(561)				4,544		1,281	
TOTAL LIABILITIES	\$ 490,355	\$ 11,792	\$ (710)	\$ 8,180	\$ 19,580	\$ 410,896	\$ 1,651	\$ 1,036,544	
FUND BALANCE	(50)	\$ 173,478	\$ 710	\$ 65,207	\$ 11,196	\$ (51,755)	\$ 47,824	\$ 7,252,800	
TOTAL LIABILITIES & FUND BALANCE	\$ 490,305	\$ 185,270		\$ 73,406	\$ 30,776	\$ 359,141	\$ 40,475	\$ 8,289,038	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 58,703				\$ 76,809		\$ 7,330	
Income	\$ 3,873,959	445,716		\$ 39,007	\$ 432,710	3,732,300	\$ 176,180	50,852,045	
TOTAL RECEIPTS	\$ 3,873,959	\$ 504,510		\$ 39,007	\$ 432,710	\$ 3,809,148	\$ 176,180	\$ 50,859,380	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 3,855,162	\$ 566,984		\$ 64,147	\$ 419,245	\$ 4,174,856		\$ 4,939,767	
TOTAL DISBURSEMENTS	\$ 3,855,162	\$ 566,984		\$ 64,147	\$ 419,245	\$ 4,174,856	\$ 136,276	\$ 45,102,024	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income				\$ 556	\$ (5,000)			\$ 13,700	
Expenditure-Withdrawals		\$ (23,317)			876	\$ 31,033		(21,095)	
TOTAL ADJUSTMENTS				\$ 556	\$ (4,124)	\$ 31,033		\$ (7,395)	
NET OPERATIONS	\$ 19,797	\$ (85,792)		\$ (24,544)	\$ 9,341	\$ (334,675)	\$ 30,904	\$ 810,194	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 18,797	\$ (85,792)	\$ 700	\$ 89,891	\$ 1,855	\$ 282,419	\$ 7,910	\$ 6,442,200	
Net Operations	(18,808)	10	1	(24,544)	9,341	(334,675)	30,904	810,194	
FUND BALANCE: June 30, 1978	\$ (50)	\$ 173,478	\$ 710	\$ 65,307	\$ 11,196	\$ (51,755)	\$ 47,824	\$ 7,252,800	

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE							
BALANCE SHEET		Reproduction & Distribution RA	Construction Regulation RA	Central Supply RA	Department of Administration Construction RA	Central Data Processing RA	Aeronautics Air Transportation RA	Highway Department Service RA	Highway Equipment RA
		07159	07200	07234	07235	07239	07242	07243	07245
ASSETS:									
Cash	\$ 349,793	\$ 48,376			\$ 1,012,421	\$ 86,380	\$ 272,333	\$ 28,618	\$ 162,107
Receivables	57,630	(1,958)			18,511		130		
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets	1,827						300		
<b>TOTAL ASSETS</b>	\$ 409,245	\$ 46,418			\$ 1,012,421	\$ 104,890	\$ 272,763	\$ 86,118	\$ 162,107
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 46,902	\$ 14,772			\$ 165,506	\$ 38,941	\$ 6,263	\$ 67,294	\$ 356
Funds Held in Trust		64,120			400,000				
Deferred Accounts Receivable									
Other Liabilities					33				
<b>TOTAL LIABILITIES</b>	\$ 46,902	\$ 78,892			\$ 565,530	\$ 38,941	\$ 6,263	\$ 67,294	\$ 356
<b>FUND BALANCE</b>	\$ 362,343	\$ (32,474)			\$ 446,882	\$ 65,949	\$ 266,500	\$ 18,824	\$ 161,751
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 409,245	\$ 46,418			\$ 1,012,421	\$ 104,890	\$ 272,763	\$ 86,118	\$ 162,107
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 3,706				\$ 293,757	\$ 27,740	\$ 503,774		
Income	2,905,604	\$ 306,101			5,718,222	801,747	74,871	\$ 98,210	\$ 161,700
<b>TOTAL RECEIPTS</b>	\$ 2,909,310	\$ 306,101			\$ 6,011,979	\$ 829,486	\$ 578,645	\$ 98,210	\$ 161,700
DISBURSEMENTS:									
Expenditures									
Withdrawals									
<b>TOTAL DISBURSEMENTS</b>	\$ 3,055,827	\$ 339,105			\$ 5,606,832	\$ 929,806	\$ 378,162	\$ 81,263	\$ 180,785
<b>PRIOR YEAR ADJUSTMENTS:</b>	\$ 3,055,827	\$ 339,105			\$ 5,606,832	\$ 929,806	\$ 378,162	\$ 81,263	\$ 180,785
Revenue-Income	(740)	\$ 2,292			\$ 1,807				
Expenditure-Withdrawals	2,493	(17,261)			(527,565)	\$ (584)	\$ 46	\$ 103	\$ 25
<b>TOTAL ADJUSTMENTS</b>	\$ 1,753	\$ (14,969)			\$ (525,758)	\$ (584)	\$ 46	\$ 103	\$ 25
<b>NET OPERATIONS</b>	\$ (144,764)	\$ (47,973)			\$ (120,611)	\$ (100,804)	\$ 200,529	\$ 7,050	\$ (18,070)
STATEMENT OF CHANGES IN FUND BALANCE									
<b>FUND BALANCE: July 1, 1977</b>	\$ 507,107	\$ 70,621			\$ 567,493	\$ 166,844	\$ 65,971	\$ 11,773	\$ 180,721
Net Operations	(144,764)	(47,973)			(120,611)	(100,804)	200,529	7,050	(18,070)
Adjustments		(64,122)			0	(1)	0	1	0
<b>FUND BALANCE: June 30, 1978</b>	\$ 362,343	\$ (32,474)			\$ 446,882	\$ 65,040	\$ 266,500	\$ 18,824	\$ 161,751

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Montana Highway Patrol Identification Card 07246	Statutory Information Retrieval System 07247	Boulder River School Canteen RA 07248	Swan River Clothing Store RA 07251	Insurance Premium RA 07253	Intergovernmental Training RA 07254	Central Payroll Operating RA 07255	Communications RA 07258	
BALANCE SHEET									
ASSETS:									
Cash	\$ 2,523	\$ 200	\$ 18,002	\$ 1,833	\$ 323,181	\$ 7,587	\$ 20,153	\$ 351,578	
Receivables					1,930	3,510		143,333	
Inter-Entity Loans Receivable						300		100,000	
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 2,523	\$ 200	\$ 18,002	\$ 1,833	\$ 325,120	\$ 11,406	\$ 20,153	\$ 594,911	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust			\$ 890	\$ 140		\$ 1,042		\$ 435,955	
Deferred Accounts Receivable					\$ 6				
Other Liabilities					219				
TOTAL LIABILITIES			\$ 890	\$ 140	\$ 225	\$ 1,042		\$ 435,955	
FUND BALANCE	\$ 2,523	\$ 200	\$ 18,012	\$ 1,694	\$ 324,895	\$ 10,364	\$ 20,153	\$ 158,956	
TOTAL LIABILITIES & FUND BALANCE	\$ 2,523	\$ 200	\$ 18,902	\$ 1,833	\$ 325,120	\$ 11,406	\$ 20,153	\$ 594,911	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 1,098		\$ 14,112	\$ 14,650				\$ 1,776	
Income					\$ 1,685,680		\$ 77,579	\$ 1,021,295	
TOTAL RECEIPTS	\$ 1,098		\$ 14,112	\$ 14,650	\$ 1,685,680		\$ 77,579	\$ 1,923,071	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 606								
TOTAL DISBURSEMENTS	\$ 606		\$ 8,442	\$ 16,000	\$ 1,119,750	\$ 46,725	\$ 75,000	\$ 1,915,132	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income					\$ 309,966			\$ 64,655	
Expenditure-Withdrawals								(5,703)	
TOTAL ADJUSTMENTS					\$ 309,966			\$ 58,952	
NET OPERATIONS	\$ 492		\$ 5,660	\$ (1,100)	\$ 874,806	\$ (2,187)	\$ 2,579	\$ 66,901	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 2,030	\$ 200	\$ 12,352	\$ 2,823	\$ 0	\$ 12,551	\$ 25,536	\$ 92,155	
Net Operations	402	0	5,660	(1,140)	874,896	(2,187)	2,579	66,901	
Adjustments	1	0	0	1	(550,001)	0	38	0	
FUND BALANCE: June 30, 1978	\$ 2,523	\$ 200	\$ 18,012	\$ 1,684	\$ 324,805	\$ 10,364	\$ 20,153	\$ 158,956	

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	Investments RA	SRS Building RA	Rent & Maintenance Revolving Fund	Radio Microwave Communications RA	Board of Personnel Appeals RA	Childrens Center Canteen RA	Records Management RA	SRS Building Construction RA
BALANCE SHEET	07260	07263	07264	07265	07266	07268	07270	07275
ASSETS:								
Cash	\$ 294,317	\$ 42,858	\$ 168,061	\$ 3,448	\$ 557	\$ 803	\$ 82,640	
Receivables			3,780	27,100			1,000	
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets				300				
TOTAL ASSETS	\$ 294,317	\$ 42,858	\$ 171,840	\$ 30,848	\$ 557	\$ 803	\$ 83,640	
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ 38,570	\$ 2,942	\$ 4,339	\$ 50,455			\$ 60	
FUND BALANCE	\$ 255,747	\$ 39,916	\$ 167,501	\$ (89,607)	\$ 557	\$ 803	\$ 83,580	
TOTAL LIABILITIES & FUND BALANCE	\$ 294,317	\$ 42,858	\$ 171,840	\$ 30,848	\$ 557	\$ 803	\$ 83,640	
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 100		\$ 17,265	\$ 11,043	\$ 7,890	\$ 177	\$ 53	
Income	292,034	287,467	464,629	282,007			93,650	
TOTAL RECEIPTS	\$ 292,224	\$ 287,467	\$ 481,894	\$ 293,050	\$ 7,890	\$ 177	\$ 93,703	
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	\$ 304,362	\$ 254,979	\$ 458,896	\$ 259,508	\$ 7,522		\$ 91,523	\$ 68,712
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals	\$ 1,239	\$ (5,007)	\$ 68	\$ 24,972	\$ (107)		\$ (9)	
TOTAL ADJUSTMENTS	\$ 1,239	\$ (5,007)	\$ 68	\$ 24,972	\$ (107)		\$ 13	
NET OPERATIONS	\$ (10,899)	\$ 27,491	\$ 23,066	\$ 58,014	\$ 261	\$ 177	\$ 2,180	\$ (68,712)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 266,646	\$ 12,436	\$ 144,044	\$ (148,521)	\$ 206	\$ 625	\$ 81,307	\$ 68,712
Net Operations	(10,899)	27,491	23,066	58,014	261	177	2,180	(68,712)
Adjustments	0	(1)	1	0	0	1	(1)	0
FUND BALANCE: June 30, 1978	\$ 255,747	\$ 39,916	\$ 167,511	\$ (89,607)	\$ 557	\$ 803	\$ 83,580	\$ 0



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		Child Support Enforcement Program RF	General Warrant RA	Trust & Legacy Account	Scholarships & Prizes TLA	Prison Inmates TLA	Coal Tax Park Acquisition	Education Trust Fund	Permanent Trust Fund
BALANCE SHEET		07277	07300	08000	08015	08016	08020	08021	08022
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments			\$ 6,283,054	\$ 762,288			\$ 870	\$ 730,751	\$ 000
Advances				1,568,783					
Other Assets				01,769,949	\$ 28,992	\$ 5,000	1,173,486	0,244,012	6,267,222
TOTAL ASSETS			\$ 6,283,054	\$ 94,101,020	\$ 28,992	\$ 5,000	\$ 1,174,356	\$ 8,983,763	\$ 6,268,262
LIABILITIES:									
Accrued Liabilities				\$ 57,995					
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities				92,576,786	\$ 1,094				
TOTAL LIABILITIES			\$ 6,283,054	\$ 92,634,781	\$ 1,094	\$ 5,000	\$ 1,174,356	\$ 8,983,763	\$ 6,268,262
FUND BALANCE				\$ 1,466,239	\$ 27,898	\$ 5,000	\$ 1,174,356	\$ 8,983,763	\$ 6,268,262
TOTAL LIABILITIES & FUND BALANCE			\$ 6,283,054	\$ 94,101,020	\$ 28,992	\$ 5,000	\$ 1,174,356	\$ 8,983,763	\$ 6,268,262
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue				\$ 5,200,719			\$ 416,008	\$ 3,100,817	\$ 6,269,262
Income				\$ 5,200,719			\$ 416,008	\$ 3,100,817	\$ 6,268,262
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals				\$ 4,108,373					
TOTAL DISBURSEMENTS				\$ 4,108,373					
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		(552)						\$ (156,584)	
Expenditure-Withdrawals		(8,432)							
TOTAL ADJUSTMENTS		(8,984)							
NET OPERATIONS		(8,984)		\$ 1,192,346			\$ 416,008	\$ 2,044,233	\$ 6,268,262
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 8,983	\$ 1	\$ 283,993	\$ 27,898	\$ 5,000	\$ 758,308	\$ 6,010,510	\$ 0
Net Operations		(8,984)	0	1,192,346	0	0	416,008	2,044,233	6,268,262
Adjustments		1	(1)	0	0	0	0	0	0
FUND BALANCE: June 30, 1978		\$ 0	\$ 0	\$ 1,466,239	\$ 27,898	\$ 5,000	\$ 1,174,356	\$ 8,983,763	\$ 6,269,262



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		Peter Potter Loan Trust Fund	Geddes Bequest TLA	DA Contractor Retain in Trust Fund	MSU Permanent TLA	Morrill Permanent TLA	Deaf & Blind Permanent TLA	Pine Hills School Permanent TLA	Normal College Permanent TLA
BALANCE SHEET		09023	09088	09100	09201	09202	09203	09204	09205
ASSETS:	Cash								
	Receivables	\$ 2,020							
	Inter-Entity Loans Receivable	52,997			\$ 19,721		\$ 300	\$ 9,651	\$ 43,721
	Investments								
	Advances		\$ 2,500		849,639	\$ 1,506,409	660,021	754,989	1,716,390
LIABILITIES:	Other Assets				324,092	629,773	362,350	697,440	528,000
	TOTAL ASSETS	\$ 55,017	\$ 2,500	\$ 2,803,654	\$ 1,102,443	\$ 2,136,181	\$ 1,022,680	\$ 1,451,071	\$ 2,389,020
	Accrued Liabilities								
	Inter-Entity Loans Payable				\$ 13,665			\$ 7,855	\$ 27,047
	Funds Held in Trust			\$ 2,803,654	\$ 13,665			\$ 7,855	\$ 27,047
STATEMENT OF OPERATIONS	Deferred Accounts Receivable				\$ 1,178,778	\$ 2,136,181	\$ 1,022,680	\$ 1,443,216	\$ 2,361,073
	Other Liabilities				\$ 1,192,443	\$ 2,136,181	\$ 1,022,680	\$ 1,451,071	\$ 2,389,020
	TOTAL LIABILITIES	\$ 55,017	\$ 2,500	\$ 2,803,654	\$ 1,192,443	\$ 2,136,181	\$ 1,022,680	\$ 1,451,071	\$ 2,389,020
	FUND BALANCE								
	TOTAL LIABILITIES & FUND BALANCE	\$ 55,017	\$ 2,500	\$ 2,803,654	\$ 1,192,443	\$ 2,136,181	\$ 1,022,680	\$ 1,451,071	\$ 2,389,020
RECEIPTS:	Revenue								
	Income	239			\$ 6,595	\$ 3,264	\$ 24,355	\$ 2,141	\$ 279,037
	TOTAL RECEIPTS	239			3,756			101	14,658
	DISBURSEMENTS:								
	Expenditures	6,633			\$ 10,351	\$ 3,264	\$ 24,355	\$ 2,332	\$ 294,505
PRIOR YEAR ADJUSTMENTS:	Withdrawals								
	TOTAL DISBURSEMENTS	6,633							
	Revenue-Income								
	Expenditure-Withdrawals								
	TOTAL ADJUSTMENTS								
STATEMENT OF CHANGES IN FUND BALANCE	NET OPERATIONS	\$ (6,394)			\$ 10,351	\$ 3,264	\$ 24,355	\$ 2,332	\$ 294,505
	FUND BALANCE: July 1, 1977								
	Net Operations		\$ 2,500	\$	\$ 1,168,429	\$ 2,132,017	\$ 1,008,375	\$ 1,440,894	\$ 2,067,377
	Adjustments	(5,304)			10,351	3,264	24,355	2,332	294,505
	FUND BALANCE: June 30, 1978	\$ 55,017	\$ 2,500	\$	\$ 1,178,778	\$ 2,136,181	\$ 1,022,680	\$ 1,443,216	\$ 2,361,073

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		MOMS&T Permanent TLA	Soldiers Home Permanent TLA	University Permanent TLA	Ryman Economics & Sociology TLA	Ryman Fellowship Permanent TLA	Dixon Endowment Permanent TLA	Common School Permanent TLA	Childrens Center & Galen Hospital Permanent
BALANCE SHEET		08206	08207	08208	08209	08210	08211	08212	08214
ASSETS:									
Cash									
Receivables		\$ 21,058		\$ 7,561				\$ 15,003	
Inter-Entity Loans Receivable								1,431,866	
Investments									
Advances		1,579,142	\$ 8,308	1,115,319	\$ 7,500	\$ 19,581	\$ 64,000	93,891,015	\$ 20,000
Other Assets		596,062	12,756	179,813			23,170	45,067,379	556
TOTAL ASSETS		\$ 2,197,162	\$ 21,154	\$ 1,302,693	\$ 7,500	\$ 19,581	\$ 87,170	\$ 131,306,253	\$ 21,605
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities		\$ 15,751		\$ 155,476				\$ 404,420	
TOTAL LIABILITIES		\$ 15,751		\$ 155,476				\$ 404,420	
FUND BALANCE		\$ 2,181,411	\$ 21,154	\$ 1,147,217	\$ 7,500	\$ 19,581	\$ 87,170	\$ 129,901,833	\$ 21,605
TOTAL LIABILITIES & FUND BALANCE		\$ 2,197,162	\$ 21,154	\$ 1,302,693	\$ 7,500	\$ 19,581	\$ 87,170	\$ 131,306,253	\$ 21,605
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 13,741		\$ 10,500				\$ 5,650,836	
Income		3,481		871				1,008,082	
TOTAL RECEIPTS		\$ 17,222		\$ 11,371				\$ 6,667,718	
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS		\$ 17,222		\$ 11,371				\$ 6,667,718	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 2,169,189	\$ 21,154	\$ 1,135,846	\$ 7,500	\$ 19,581	\$ 87,170	\$ 123,281,528	\$ 21,605
Net Operations		17,222	0	11,371	0	0	0	6,667,718	0
Adjustments		0	0	0	0	0	0	1	0
FUND BALANCE: June 30, 1978		\$ 2,181,411	\$ 21,154	\$ 1,147,217	\$ 7,500	\$ 19,581	\$ 87,170	\$ 129,901,833	\$ 21,605





ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
	Sheriffs Retirement AA	Teachers Retirement AA	Montana Judges Retirement AA	Unclaimed Property AA	Undistributed Estates AA	Escheated Estates AA	Stock Estray AA	Recovery Statute AA	
BALANCE SHEET	00000	00000	00005	00125	00126	00127	00128	00120	
ASSETS:									
Cash	\$ 3,007	\$ 1,602,897	\$ 2,960	\$ 54,549	\$ 5,007	\$ 682,203	\$ 92,562	\$ 18,407	
Receivables			6						
Inter-Entity Loans Receivable									
Investments	3,795,264	152,694,311	2,044,214						
Advances									
Other Assets		162,161							
TOTAL ASSETS	\$ 3,798,271	\$ 154,549,369	\$ 2,047,180	\$ 54,549	\$ 5,007	\$ 682,203	\$ 92,562	\$ 18,407	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		\$ 3,790	\$ 45,000						
Funds Held in Trust	\$ 1,457,521	61,153	424,832				\$ 83,041	\$ 18,407	
Deferred Accounts Receivable									
Other Liabilities	2,073,063	55,721,580	1,217,477						
TOTAL LIABILITIES	\$ 3,530,584	\$ 55,786,532	\$ 1,687,309		\$ 5,007	\$ 420,120	\$ 83,041	\$ 18,407	
FUND BALANCE	\$ 267,687	\$ 98,762,837	\$ 359,871	\$ 54,549	\$ 5,997	\$ 252,064	\$ (1,370)		
TOTAL LIABILITIES & FUND BALANCE	\$ 3,798,271	\$ 154,549,369	\$ 2,047,180	\$ 54,549	\$ 5,997	\$ 682,203	\$ 82,562	\$ 18,407	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 267,687	\$ 10,719,509	\$ 148,671	\$ 132,283		\$ 77,612			
Income	818,387	3,732,423	325,516			1,538			
TOTAL RECEIPTS	\$ 1,086,074	\$ 14,451,931	\$ 474,187	\$ 132,283		\$ 79,150			
DISBURSEMENTS:									
Expenditures		\$ 14,568,699							
Withdrawals	\$ 221,438	1,686,782	\$ 133,119	\$ 111,788		\$ 10,569			
TOTAL DISBURSEMENTS	\$ 221,438	\$ 16,255,481	\$ 133,119	\$ 111,788		\$ 10,569			
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		\$ 20,953							
Expenditure-Withdrawals		5,420							
TOTAL ADJUSTMENTS		\$ 26,373							
NET OPERATIONS	\$ 864,636	\$ (1,777,157)	\$ 341,068	\$ 20,495		\$ 59,581			
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 172,187	\$ 95,219,328	\$ 222,334	\$ 33,920	\$	\$ 192,493	\$ (1,370)	\$	
Net Operations	864,636	(1,777,167)	341,068	20,495		59,581			
Adjustments	(769,136)	5,320,676	(203,531)	234					
FUND BALANCE: June 30, 1978	\$ 267,687	\$ 98,762,837	\$ 359,871	\$ 54,549	\$	\$ 252,064	\$ (1,370)	\$	

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		Hall Insurance AA	DWC State Comp Insurance Fund AA	Alien Heirs AA	Subsequent Injury Fund AA	Highway Commission AA	Historical Society AA	Highway Patrol Retirement AA	Agency Insurance Account AA
BALANCE SHEET		00137	00130	00157	00158	00165	00166	00187	00210
ASSETS:									
Cash		\$ 361,210	\$ 91,951	\$ 38,972	\$ 200	\$ 361,686	\$ 6,874	\$ 635	\$ 200,055
Receivables			163,794				81		
Inter-Entity Loans Receivable							4,900		
Investments		2,840,988	56,352,416		1,807,564			4,898,037	3,440,579
Advances									
Other Assets			1,151,577				950		
TOTAL ASSETS		\$ 3,202,198	\$ 57,759,738	\$ 38,972	\$ 1,807,954	\$ 361,686	\$ 12,815	\$ 4,898,672	\$ 3,650,534
LIABILITIES:									
Accrued Liabilities			\$ 97,233						
Inter-Entity Loans Payable			140,000						
Funds Held in Trust			3,941,104	\$ 38,972		\$ 442,169	\$ 1,035	\$ 1,350,086	\$ 2,500,000
Deferred Accounts Receivable									
Other Liabilities			1,679,897			(97,677)		2,919,528	
TOTAL LIABILITIES			\$ 5,858,234	\$ 38,972		\$ 344,492	\$ 1,035	\$ 4,269,614	\$ 2,500,000
FUND BALANCE		\$ 3,202,198	\$ 51,901,444		\$ 1,807,854	\$ 17,194	\$ 11,770	\$ 629,058	\$ 1,150,534
TOTAL LIABILITIES & FUND BALANCE		\$ 3,202,198	\$ 57,759,738	\$ 38,972	\$ 1,807,854	\$ 361,686	\$ 12,805	\$ 4,898,672	\$ 3,650,534
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 177,285	\$ (40,149)		\$ 5,051		\$ 59,338	\$ 340,190	\$ 150,534
Income		910,417	25,684,907		446,546			799,644	500,000
TOTAL RECEIPTS		\$ 1,087,702	\$ 25,644,758		\$ 451,637		\$ 59,338	\$ 1,139,834	\$ 650,534
DISBURSEMENTS:									
Expenditures									
Withdrawals		\$ 366,684	\$ 15,546,572		\$ 15,277		\$ 54,684	\$ 397,479	
TOTAL DISBURSEMENTS		\$ 366,684	\$ 15,546,572		\$ 15,277		\$ 54,684	\$ 397,479	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income			\$ (6,179,052)		\$ (1,040)		\$ 1,500		
Expenditure-Withdrawals			83,964						
TOTAL ADJUSTMENTS			\$ (6,095,088)		\$ (1,040)		\$ 1,500		
NET OPERATIONS		\$ 721,018	\$ 4,003,098		\$ 435,320		\$ 6,154	\$ 752,355	\$ 650,534
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 2,481,179	\$ 47,841,586	\$	\$ 1,372,534	\$ 17,020	\$ 5,617	\$ 288,868	\$ 135,033
Net Operations		721,018	4,003,098	0	435,320	0	6,154	752,355	650,534
Adjustments		1	56,760	0	0	174	(1)	(412,165)	364,967
FUND BALANCE: June 30, 1978		\$ 3,202,198	\$ 51,901,444	\$	\$ 1,807,854	\$ 17,194	\$ 11,770	\$ 629,058	\$ 1,150,534

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Industrial Accident Rehabilitation AA	Boulder River School & Hospital Donations	Eastmont Training Center Donations	Warm Springs Hospital Donations	State Dated Warrant Account	State Prison AA	Department of Revenue Cash Compliance Bond	Teachers Retirement Fullem Estate AA
	00227	00231	00232	00233	00300	00304	00306	00307
BALANCE SHEET								
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash	\$ 1,325	\$ 7,485,203	\$ 12,847	\$ 10,134	\$ 23,395	\$ 14,427	\$ 11,652		
Receivables		447,331		1,242					
Inter-Entity Loans Receivable		352,000	89,273			170,717,487	2,165,862		
Investments							122,021		
Advances									
Other Assets									
TOTAL ASSETS	\$ 1,325	\$ 8,284,534	\$ 102,120	\$ 11,376	\$ 23,395	\$ 170,731,914	\$ 2,300,435		
LIABILITIES:									
Accrued Liabilities		244							
Inter-Entity Loans Payable									
Funds Held in Trust	\$ 1,325		\$ 98,913	\$ 10,967	\$ 23,395	\$ 172,584,064	\$ 2,300,435		
Deferred Accounts Receivable				410					
Other Liabilities		10,511,296							
TOTAL LIABILITIES	\$ 1,325	\$ 10,511,540	\$ 98,913	\$ 11,377	\$ 23,395	\$ 172,584,064	\$ 2,300,435		
FUND BALANCE		\$ (2,227,006)	\$ 3,207	\$ (1)		\$ (1,852,150)			
TOTAL LIABILITIES & FUND BALANCE	\$ 1,325	\$ 8,284,534	\$ 102,120	\$ 11,376	\$ 23,395	\$ 170,731,914	\$ 2,300,435		
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 35,713,607	\$ 3,208			\$ 11,822,564	\$ 3,070		
Income									
TOTAL RECEIPTS		\$ 35,713,607	\$ 3,208			\$ 11,822,564	\$ 3,070		
DISBURSEMENTS:									
Expenditures		\$ 34,781,992				\$ 11,922,644			
Withdrawals									
TOTAL DISBURSEMENTS		\$ 34,781,992				\$ 11,922,644			
PRIOR YEAR ADJUSTMENTS:									
Revenue Income		\$ (33,567)							
Expenditure-Withdrawals		\$ (33,567)							
TOTAL ADJUSTMENTS		\$ 898,057	\$ 3,208			\$ (100,080)	\$ 3,070		
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,005	\$ (1,752,070)	\$ 101,393	\$ 0	
Net Operations		898,057	3,208			(100,080)	3,070		
Adjustments		(3,125,113)	(11)	(1)	(25,005)				
FUND BALANCE: June 30, 1978	\$ 0	\$ 898,057	\$ 3,208	\$ (1)	\$ (25,005)	\$ 0	\$ 101,393	\$ 0	



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977/78 F.Y.		UM Unrestricted Operating Account	MSU Unrestricted Operating Account	EMC Current Unrestricted Operating Account	NMC Unrestricted Operating Account	MCMS&T Unrestricted Operating Account	WMC Unrestricted Operating Account	CES Unrestricted General Operating Account	CES Unrestricted Smith Lever Operating Account
BALANCE SHEET		31100	31201	31300	31401	31501	31601	31701	31702
ASSETS:									
Cash		\$ 679,419	\$ 691,820	\$ 631,122	\$ 157,529	\$ 96,407	\$ 227,748	\$ 17,838	\$ 27,706
Receivables		46,792	69,434	104,442	5,286	26,051	2,746		
Inter-Entity Loans Receivable		2,041,073							
Investments									
Advances					259	31,879	4,236		
Other Assets									
TOTAL ASSETS		\$ 2,767,284	\$ 761,254	\$ 735,564	\$ 163,074	\$ 154,337	\$ 234,730	\$ 17,838	\$ 27,706
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		\$ 454,048	\$ 802,777	\$ 739,714	\$ 94,437	\$ 123,250	\$ 147,720	\$ 16,528	\$ 81,357
Funds Held in Trust		2,161,301				2,500			
Deferred Accounts Receivable									
Other Liabilities		163,662			48,292	24,085	30,456		
TOTAL LIABILITIES		\$ 2,779,911	\$ 802,777	\$ 739,714	\$ 142,729	\$ 150,735	\$ 178,176	\$ 16,528	\$ 81,357
FUND BALANCE		\$ (12,627)	\$ (41,523)	\$ (4,150)	\$ 20,345	\$ 3,602	\$ 56,554	\$ 1,310	\$ (53,651)
TOTAL LIABILITIES & FUND BALANCE		\$ 2,767,284	\$ 761,254	\$ 735,564	\$ 163,074	\$ 154,337	\$ 234,730	\$ 17,838	\$ 27,706
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 4,968,219	\$ 5,589,446	\$ 1,470,273	\$ 476,793	\$ 769,476	\$ 324,210		\$ 1,213,947
Income		15,613,985	16,341,949	5,683,030	2,682,628	2,220,869	1,769,584	\$ 1,098,596	
TOTAL RECEIPTS		\$ 20,582,204	\$ 21,931,395	\$ 7,153,303	\$ 3,159,421	\$ 2,990,345	\$ 2,093,794	\$ 1,098,596	\$ 1,213,947
DISBURSEMENTS:									
Expenditures		\$ 20,597,725	\$ 21,996,302	\$ 7,157,453	\$ 3,148,848	\$ 2,920,698	\$ 2,030,765	\$ 1,098,402	\$ 1,196,908
Withdrawals						3,335			
TOTAL DISBURSEMENTS		\$ 20,597,725	\$ 21,996,302	\$ 7,157,453	\$ 3,148,848	\$ 2,933,033	\$ 2,030,765	\$ 1,098,402	\$ 1,196,908
PRIOR YEAR ADJUSTMENTS:									
Revenue Income		\$ 3,375	\$ 69,651	\$ 563	\$ (77)	\$ (41)	\$ 5,346	\$ 1,948	\$ (873)
Expenditure Withdrawals		(16,569)	18,027	(40,212)	(577)	(3,710)	307	1,116	(20,423)
TOTAL ADJUSTMENTS		\$ (13,194)	\$ 87,678	\$ (39,649)	\$ (654)	\$ (3,751)	\$ 5,653	\$ 3,064	\$ (21,296)
NET OPERATIONS		\$ (28,715)	\$ 22,681	\$ (43,799)	\$ 9,919	\$ 53,561	\$ 50,682	\$ 3,258	\$ (4,257)
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 11,981	\$ (65,551)	\$ (56,244)	\$ 10,448	\$ (40,040)	\$ (3,130)	\$ (1,048)	\$ (40,303)
Net Operations		(28,715)	22,681	(43,799)	9,919	53,561	50,682	3,258	(4,257)
Adjustments		4,107	1,347	95,893	(72)	(19)	2	0	(1)
FUND BALANCE: June 30, 1978		\$ (12,627)	\$ (41,523)	\$ (4,150)	\$ 20,345	\$ 3,602	\$ 56,554	\$ 1,310	\$ (53,651)

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE							
BALANCE SHEET		UM Student Aid Account 32102	UM College Work Study Account 32103	UM SEOG Program Account 32104	UM Health Profession Program Account 32105	UM Law Enforcement Education Program 32106	UM AFIT Account 32107	UM Off Campus Work Study Ag's 32108	UM Contracts & Grants Account 32150
ASSETS:									
Cash		\$ 71,746	\$ 60,543	\$ (1,610)	\$ 10,304	\$ 8,782	\$ 500	\$ (217)	\$ 10,033
Receivables			(86,089)	94,761			65,527	3,817	12,130
Inter-Entity Loans Receivable		16,000							
Investments		34,656							
Advances									
Other Assets									
TOTAL ASSETS		\$ 122,402	\$ (26,446)	\$ 93,151	\$ 10,304	\$ 8,782	\$ 66,027	\$ 3,600	\$ 31,163
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		1,078		\$ 83,000	\$ 5,600			\$ 3,600	\$ 63,254
Funds Held in Trust									108,000
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES		\$ 1,078		\$ 83,000	\$ 5,600			\$ 3,600	\$ 261,254
FUND BALANCE		\$ 121,324	\$ (26,446)	\$ 10,151	\$ 4,704	\$ 8,782	\$ 66,027		\$ (230,091)
TOTAL LIABILITIES & FUND BALANCE		\$ 122,402	\$ (26,446)	\$ 93,151	\$ 10,304	\$ 8,782	\$ 66,027	\$ 3,600	\$ 31,163
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 20,886	\$ 608,088	\$ 135,248	\$ 75,904	\$ 20,000	\$ 378,186		\$ 3,720,001
Income		300,279							1,026,152
TOTAL RECEIPTS		\$ 321,165	\$ 608,088	\$ 135,248	\$ 75,904	\$ 20,000	\$ 378,186		\$ 4,746,153
DISBURSEMENTS:									
Expenditures			\$ 617,005			\$ 5,825	\$ 68,446		\$ 4,585,877
Withdrawals		\$ 309,428	2,816	\$ 125,096	\$ 75,911	13,591			
TOTAL DISBURSEMENTS		\$ 309,428	\$ 619,821	\$ 125,096	\$ 75,931	\$ 19,416	\$ 68,446		\$ 4,595,877
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		\$ 12,004	\$ (104)				\$ (305,103)		\$ 3
Expenditure-Withdrawals			15,222						
TOTAL ADJUSTMENTS		\$ 12,004	\$ 15,118				\$ (305,103)		\$ 3
NET OPERATIONS		\$ 23,741	\$ 3,385	\$ 10,152	\$ (27)	\$ 584	\$ 4,637		\$ 161,179
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 100,823	\$ (20,832)	\$ 0	\$ 4,822	\$ 8,198	\$ 59,838	\$ 0	\$ (386,125)
Net Operations		23,741	3,385	10,152	(27)	584	4,637	0	161,179
Adjustments		(3,240)	1	(1)	(1)	0	1,552	0	(5,145)
FUND BALANCE: June 30, 1978		\$ 121,324	\$ (26,446)	\$ 10,151	\$ 4,704	\$ 8,782	\$ 66,027	\$ 0	\$ (230,091)

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY									
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:	MSU Student Aid Account	MSU Grants & Contracts Account	MSU Other Restricted Account	EMC Restricted Grants Federal Account	EMC Restricted Grants State Account	EMC Current Restricted Grants & Contracts Account	EMC Restricted Scholarships Account	EMC Current Restricted Venture Grant Account	
	32201	32202	32203	32300	32301	32302	32303	32305	
Cash									
Receivables									
Inter-Entity Loans Receivable	\$ 197,728	\$ (1,020,996)	\$ (4,606)	\$ 3,638	\$ 7,264	\$ 1,509	\$ 600	\$ 36,083	
Investments	109,257			179,193	3,197				
Advances									
Other Assets	5,000	68,512	220,424						
TOTAL ASSETS	\$ 311,985	\$ (952,474)	\$ 215,818	\$ 182,831	\$ 10,451	\$ 1,508	\$ 600	\$ 36,083	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust	\$ 36,897	\$ 44,981		\$ 34,061	\$ 2,632	\$ 26,318		\$ 5,482	
Deferred Accounts Receivable				26,000		1,000			
Other Liabilities				118					
TOTAL LIABILITIES	\$ 36,897	\$ 44,981		\$ 60,179	\$ 2,636	\$ 27,318		\$ 5,482	
FUND BALANCE	\$ 275,088	\$ (997,455)	\$ 215,818	\$ 122,652	\$ 7,815	\$ (25,810)	\$ 600	\$ 30,601	
TOTAL LIABILITIES & FUND BALANCE	\$ 311,985	\$ (952,474)	\$ 215,818	\$ 182,831	\$ 10,451	\$ 1,508	\$ 600	\$ 36,083	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 842,303	\$ 5,672,866	\$ 504,905	\$ 952,073	\$ (10,922)	\$ 253,506			
Income	105,188	947,170	11,020	3,388	167,022		\$ 32,999	\$ 40,000	
TOTAL RECEIPTS	\$ 947,491	\$ 6,620,036	\$ 605,825	\$ 955,461	\$ 156,100	\$ 253,506	\$ 32,999	\$ 40,000	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 860,621	\$ 6,204,808	\$ 601,484	\$ 902,067	\$ 155,139	\$ 323,303	\$ 33,249	\$ 32,037	
TOTAL DISBURSEMENTS	\$ 860,621	\$ 6,204,808	\$ 601,484	\$ 902,067	\$ 155,139	\$ 323,303	\$ 33,249	\$ 32,037	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ 3,074	\$ (15,604)	\$ 1,040						
Expenditure-Withdrawals		(45)	615						
TOTAL ADJUSTMENTS	\$ 3,074	\$ (15,604)	\$ 1,664						
NET OPERATIONS	\$ 99,044	\$ (257,121)	\$ 1,685	\$ 53,394	\$ 961	\$ (69,797)	\$ (250)	\$ 7,963	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 175,958	\$ (740,335)	\$ 216,216	\$ 69,259	\$ 6,854	\$ 43,296	\$ 859	\$ 22,639	
Net Operations	89,944	(257,121)	1,685	53,394	961	(69,797)	(250)	7,963	
Adjustments	9,186	1	(2,083)	0	0	691	0	(1)	
FUND BALANCE: June 30, 1978	\$ 275,088	\$ (997,455)	\$ 215,818	\$ 122,652	\$ 7,815	\$ (25,810)	\$ 600	\$ 30,601	

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

ACCOUNTING ENTITY NAME AND CODE

BALANCE SHEET

ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets  
TOTAL ASSETS

LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities  
TOTAL LIABILITIES

FUND BALANCE

TOTAL LIABILITIES & FUND BALANCE

STATEMENT OF OPERATIONS

RECEIPTS:

Revenue  
Income

TOTAL RECEIPTS

DISBURSEMENTS:

Expenditures  
Withdrawals

TOTAL DISBURSEMENTS

PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

TOTAL ADJUSTMENTS

NET OPERATIONS

STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977  
Net Operations  
Adjustments  
FUND BALANCE: June 30, 1978

MMR Restricted Operating Account	MMR Student Aid	MMR Contracts & Grants Account	MMRST Restricted Operating Account	MMRST Student Aid	MMRST Contracts & Grants Account	MMRST Restricted Operating Account	MMRST Student Aid	MMRST Contracts & Grants Account	MMR Restricted Operating Account	MMR Student Aid & Scholarship Account
32401	32400	32403	32501	32500	32503	32502	32502	32503	32501	32502
\$ 5,793	\$ 12,138	\$ 44,891	\$ 19	\$ 2,260	\$ (5,192)	\$ 4,523	\$ 14,152	\$ 13,470	\$ 13,470	\$ 4,523
\$ 5,793	\$ 12,138	\$ 44,891	\$ 336	\$ 44,579	\$ (10,000)	\$ 21,486	\$ 59,223	\$ 692	\$ 4,523	\$ 4,523
\$ 5,793	\$ 12,138	\$ 44,891	\$ 336	\$ 44,579	\$ (5,188)	\$ 14,152	\$ 13,470	\$ 13,470	\$ 13,470	\$ 4,523
\$ 47,207	\$ 30,609	\$ 172,458	\$ 113,718	\$ 9,632	\$ 1,517,386	\$ 154,837	\$ 154,837	\$ 154,837	\$ 13,470	\$ 13,470
\$ 47,240	\$ 30,609	\$ 172,458	\$ 116,218	\$ 79,941	\$ 1,518,266	\$ 154,837	\$ 154,837	\$ 154,837	\$ 13,470	\$ 13,470
\$ 60,753	\$ 23,414	\$ 149,133	\$ 21,571	\$ 73,642	\$ 1,573,737	\$ 159,799	\$ 159,799	\$ 159,799	\$ 10,623	\$ 10,623
\$ 60,753	\$ 54,249	\$ 149,133	\$ 108,900	\$ 73,642	\$ 1,578,193	\$ 159,799	\$ 159,799	\$ 159,799	\$ 10,623	\$ 10,623
\$ 137	\$ (212)	\$ (12)	\$	\$ 400	\$ (5,820)	\$	\$	\$ (5,820)	\$	\$
\$ 3,143	\$ (212)	\$ (12)	\$	\$ 400	\$ (5,820)	\$	\$	\$ (5,820)	\$	\$
\$ 3,280	\$ (14,852)	\$ 23,313	\$ 7,228	\$ 6,699	\$ (65,747)	\$	\$	\$ (65,747)	\$	\$
\$ (10,233)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
\$ 16,026	\$ 26,990	\$ 7,437	\$ (6,902)	\$ 37,879	\$ 1,339	\$ 4,644	\$ 4,644	\$ 4,644	\$ 5,095	\$ 5,095
\$ (10,233)	\$ (14,852)	\$ 23,313	\$ 7,228	\$ 6,699	\$ (65,747)	\$	\$	\$ (65,747)	\$ 2,438	\$ 2,438
\$ 5,793	\$ 12,138	\$ 30,762	\$ 336	\$ 44,579	\$ (64,411)	\$ 692	\$ 4,644	\$ 4,644	\$ 2,438	\$ 2,438
\$ 5,793	\$ 12,138	\$ 30,762	\$ 336	\$ 44,579	\$ (64,411)	\$ 692	\$ 4,644	\$ 4,644	\$ 2,438	\$ 2,438

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY	ACCOUNTING ENTITY NAME AND CODE							
	WMC Contracts & Grants Account 32603	YCC Bureau of Recreation Account 32604	YCC Bureau of Land Management Account 32605	WMC Economic Education Grant 32606	Federal Higher Education Instruction Equipment Grant 32607	Consumer Economics Education Senior Citizens 32608	WMC Library & Learning Resource Grant 32609	WMC Supplemental Ed Opportunity Grant Account 32610
BALANCE SHEET								
ASSETS:								
Cash	\$ 297	\$ 546	\$ (179)	\$ 203		\$ (1,852)	\$ 995	
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances		629	919					
Other Assets								
TOTAL ASSETS	\$ 297	\$ 1,174	\$ 740	\$ 203		\$ (1,852)	\$ 995	
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE	\$ 287	\$ (2,732)	\$ (2,631)	\$ 194		\$ (1,977)	\$ 742	
TOTAL LIABILITIES & FUND BALANCE	\$ 287	\$ 1,174	\$ 740	\$ 203		\$ (1,852)	\$ 995	
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 41,201	\$ 29,606				\$ 3,177	\$ 3,855	\$ 20,045
Income	25							
TOTAL RECEIPTS	\$ 41,226	\$ 29,606				\$ 3,177	\$ 3,855	\$ 20,045
DISBURSEMENTS:								
Expenditures	\$ 50	\$ 43,958	\$ 32,237	\$ 562	\$ 110	\$ 5,153	\$ 3,113	\$ 20,045
Withdrawals	1,894							
TOTAL DISBURSEMENTS	\$ 1,944	\$ 43,958	\$ 32,237	\$ 562	\$ 110	\$ 5,153	\$ 3,113	\$ 20,045
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS	\$ (1,944)	\$ (2,732)	\$ (2,631)	\$ (562)	\$ (110)	\$ (1,977)	\$ 742	
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 3,303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Operations	(1,944)	(2,732)	(2,631)	(562)	(110)	(1,977)	742	0
Adjustments	(1,072)	0	0	756	110	(1)	0	0
FUND BALANCE: June 30, 1978	\$ 287	\$ (2,732)	\$ (2,631)	\$ 194	\$ 0	\$ (1,977)	\$ 742	\$ 0

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

ACCOUNTING ENTITY NAME AND CODE

	WMC State Student Incentive Grant	Montana Arts Council Grant	National Science Foundation Math Grant	WMC Job Corps Contract Grant	Joint Council on Economics Education Grant	CES Saline Seep Account	CES Fertilizer Account	CES Other Restricted Account
BALANCE SHEET	32611	32612	32613	32614	32615	32701	32702	32703
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY									
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:	AES Fertilizer Account	AES Saline Seep Account	AES Title V Account	AES U S Range Account	Bureau of Mines Restricted Operating Account	UM Current Designated Account	Sales & Services	Chemistry Stores	
	32827	32828	32829	32830	32834	32830	32816	32815	
Cash									
Receivables	\$ 1,054	\$ 1,506	\$ 1,161		\$ 1,642	\$ (1,000)	\$ 3,458	\$ 9,061	
Inter-Entity Loans Receivable						(9,507)		3,406	
Investments	26,521	16,296			20,354				
Advances									
Other Assets									
TOTAL ASSETS	\$ 27,575	\$ 17,792	\$ 1,161		\$ 21,006	\$ (11,483)	\$ 3,458	\$ 106,364	93,907
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 7,587	\$ 350	\$ 29			\$ (451)	\$ 1,005	\$ 5,383	
Funds Held in Trust							16,000		
Deferred Accounts Receivable									
Other Liabilities						(115,894)			
TOTAL LIABILITIES	\$ 7,587	\$ 350	\$ 29			\$ (116,345)	\$ 17,005	\$ 5,383	
FUND BALANCE	\$ 19,988	\$ 17,442	\$ 1,132		\$ 21,006	\$ 104,862	\$ (13,547)	\$ 100,981	
TOTAL LIABILITIES & FUND BALANCE	\$ 27,575	\$ 17,792	\$ 1,161		\$ 21,006	\$ (11,483)	\$ 3,458	\$ 106,364	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 46,144	\$ 1,257	\$ 14,518		\$ 904		\$ 111,308		
Income		38,050			1,395		32,254	\$ 80,805	
TOTAL RECEIPTS	\$ 46,144	\$ 39,316	\$ 14,518		\$ 2,299		\$ 143,562	\$ 80,805	
DISBURSEMENTS:									
Expenditures	\$ 47,273	\$ 34,227	\$ 13,518		\$ 1,401				
Withdrawals									
TOTAL DISBURSEMENTS	\$ 47,273	\$ 34,227	\$ 13,518		\$ 1,401	\$ (255)	\$ 157,109	\$ 75,327	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals	\$ 111	\$ 3,733	\$ 35	\$ 2,513		\$ (10,804)			
TOTAL ADJUSTMENTS	\$ 111	\$ 3,733	\$ 35	\$ 2,513		\$ 29			
NET OPERATIONS	\$ (1,018)	\$ 8,822	\$ 1,035	\$ 2,513	\$ 808	\$ (10,521)	\$ (13,547)	\$ 5,478	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 21,005	\$ 8,619	\$ 97	\$ 205,573	\$ 21,189	\$ 274,822	\$ 0	\$ 0	
Net Operations	(1,018)	8,822	1,035	2,513	808	(10,521)	(13,547)	5,478	
Adjustments	1	1	0	(208,086)	0	(159,439)	0	95,503	
FUND BALANCE: June 30, 1978	\$ 19,988	\$ 17,442	\$ 1,132	\$ 0	\$ 21,006	\$ 104,962	\$ (13,547)	\$ 100,981	



ACCOUNTING ENTITY NAME AND CODE							
Forestry School Bus	Office Stores	Printing Clerical Services	Vehicle Pool	Vehicle Parking Fees & Fines	U of M Current Designated Revolving	Pooled Registration Funds	Unapplied Payroll Clearing Account
33129	33135	33119	33141	33150	33180	33191	33192
<b>BALANCE SHEET</b>							
<b>ASSETS:</b>							
Cash							
Receivables							
Inter-Entity Loans Receivable							
Investments							
Advances							
Other Assets							
<b>TOTAL ASSETS</b>							
<b>LIABILITIES:</b>							
Accrued Liabilities							
Inter-Entity Loans Payable							
Funds Held in Trust							
Deferred Accounts Receivable							
Other Liabilities							
<b>TOTAL LIABILITIES</b>							
<b>FUND BALANCE</b>							
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>							
<b>STATEMENT OF OPERATIONS</b>							
<b>RECEIPTS:</b>							
Revenue							
Income							
<b>TOTAL RECEIPTS</b>							
<b>DISBURSEMENTS:</b>							
Expenditures							
Withdrawals							
<b>TOTAL DISBURSEMENTS</b>							
<b>PRIOR YEAR ADJUSTMENTS:</b>							
Revenue-Income							
Expenditure-Withdrawals							
<b>TOTAL ADJUSTMENTS</b>							
<b>NET OPERATIONS</b>							
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>							
<b>FUND BALANCE: July 1, 1977</b>							
Net Operations							
Adjustments							
<b>FUND BALANCE: June 30, 1978</b>							

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE							
BALANCE SHEET		UM Physical Plant Services CDA	UM Computer Services CDA	Current Designated Special Fees & Ancil Account	Continuing Education & Extension	MSU Designated Service Shop Account	MSU Designated Motor Pool Account	MSU Designated Chemistry Stores	MSU Designated Art Photo Audiovisual Account
		33183	33184	33185	33198	33201	33202	33203	33204
ASSETS:									
Cash		\$ 82,507	\$ (118,089)	\$ (5,795)	\$ (20,360)	\$ 34,911	\$ 12,845	\$ 35,899	\$ (1,372)
Receivables		14,315		40,000	954	47,715	4,567	1,352	1,504
Inter-Entity Loans Receivable				17,126					
Investments			96,650			293,457		184,854	
Advances									
Other Assets									
TOTAL ASSETS		\$ 96,822	\$ (21,430)	\$ 51,331	\$ (19,406)	\$ 376,083	\$ 17,412	\$ 222,096	\$ 132
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		\$ 32,108	\$ 1,617	\$ 9,674	\$ 25,711	\$ 35,960	\$ 18,396	\$ 2,201	\$ 1,794
Funds Held in Trust		35,000			32,000				
Deferred Accounts Receivable									
Other Liabilities				555					
TOTAL LIABILITIES		\$ 67,108	\$ 1,617	\$ 10,229	\$ 57,711	\$ 35,960	\$ 18,396	\$ 2,201	\$ 1,794
FUND BALANCE		\$ 29,714	\$ (23,056)	\$ 41,102	\$ (77,117)	\$ 340,123	\$ (984)	\$ 219,895	\$ (1,652)
TOTAL LIABILITIES & FUND BALANCE		\$ 96,822	\$ (21,430)	\$ 51,331	\$ (19,406)	\$ 376,083	\$ 17,412	\$ 222,096	\$ 132
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 653,686	\$ 694,657	\$ 190,093	\$ 281,021	\$ 1,308,553	\$ 150,581	\$ 155,953	\$ 104,283
Income		14,315							
TOTAL RECEIPTS		\$ 668,001	\$ 694,657	\$ 190,093	\$ 281,021	\$ 1,308,553	\$ 150,581	\$ 155,953	\$ 104,283
DISBURSEMENTS:									
Expenditures									
Withdrawals		\$ 638,288	\$ 717,713	\$ 177,603	\$ 370,015	\$ 1,324,911	\$ 170,748	\$ 145,775	\$ 97,963
TOTAL DISBURSEMENTS		\$ 638,288	\$ 717,713	\$ 177,603	\$ 370,015	\$ 1,324,911	\$ 170,748	\$ 145,775	\$ 97,963
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income						\$ 46,193		\$ 29,538	\$ (2)
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS						\$ 46,193		\$ 29,538	\$ (2)
NET OPERATIONS		\$ 29,713	\$ (23,056)	\$ 12,490	\$ (88,994)	\$ 29,835	\$ (20,167)	\$ 30,716	\$ 6,319
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 0	\$ 0	\$ 0	\$ 0	\$ 310,289	\$ 19,183	\$ 167,299	\$ (7,970)
Net Operations		29,713	(23,056)	12,490	(88,994)	29,835	(20,167)	30,716	6,319
Adjustments		1	0	28,612	11,877	(1)	0	12,880	0
FUND BALANCE: June 30, 1978		\$ 29,714	\$ (23,056)	\$ 41,102	\$ (77,117)	\$ 340,123	\$ (984)	\$ 219,895	\$ (1,652)

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash	MSU Designated Technical Services 33205	MSU Designated Computer Circuit T V 33206	MSU Designated Computer Center 33207	MSU Designated Rebilling Service Center 33208	MSU Designated Continuing Education 33209	MSU Other Designated Account 33210	50th Anniversary 33300	EMC Designated Stores Account 33301	
Receivables									
Inter-Entry Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entry Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
Cash	EMC Copy Room Designated Account 33302	EMC Motor Pool Designated Account 33303	EMC Machine Center Designated Account 33304	EMC Summer Programs Account 33305	EMC Reading Conference Account 33306	EMC Continuing Education Account 33307	EMC Golf Course Account 33308	EMC Ski Class Account 33309	
Receivables									
Inter-Entity Loans Receivable	\$ 7,982	\$ 173	\$ 8,469	\$ 16,552	\$ 546	\$ 8,422	\$ 2,119	\$ 746	
Investments		10,199	4,034	20,379		20,365			
Advances									
Other Assets	2,987		8,602						
<b>TOTAL ASSETS</b>	\$ 10,969	\$ 10,362	\$ 21,106	\$ 36,930	\$ 546	\$ 28,787	\$ 2,138	\$ 746	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 3,623	\$ 1,512	\$ 4,034	\$ 1,319		\$ 1,410			
Funds Held in Trust		2,000							
Deferred Accounts Receivable									
Other Liabilities									
<b>TOTAL LIABILITIES</b>	\$ 3,623	\$ 3,512	\$ 4,034	\$ 1,319		\$ 1,410			
<b>FUND BALANCE</b>	\$ 7,346	\$ 6,850	\$ 17,072	\$ 35,611	\$ 546	\$ 27,377	\$ 2,138	\$ 746	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 10,969	\$ 10,362	\$ 21,106	\$ 36,930	\$ 546	\$ 28,787	\$ 2,138	\$ 746	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 508	\$ 57	\$ 10,094		\$ 50,119	\$ 2,222	\$ 19,920	
Income	\$ 46,473	\$ 13,442	\$ 42,544						
<b>TOTAL RECEIPTS</b>	\$ 46,473	\$ 13,950	\$ 42,601	\$ 10,094		\$ 50,119	\$ 2,222	\$ 19,920	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 44,431	\$ 20,051	\$ 41,054	\$ 3,867	\$ 24	\$ 46,364	\$ 1,617	\$ 19,564	
<b>TOTAL DISBURSEMENTS</b>	\$ 44,431	\$ 20,051	\$ 41,054	\$ 3,867	\$ 24	\$ 47,193	\$ 1,617	\$ 19,564	
<b>PRIOR YEAR ADJUSTMENTS:</b>									
Revenue Income									
Expenditure-Withdrawals									
<b>TOTAL ADJUSTMENTS</b>									
<b>NET OPERATIONS</b>	\$ 2,042	\$ (6,061)	\$ 647	\$ 6,227	\$ (24)	\$ 2,926	\$ 605	\$ 365	
STATEMENT OF CHANGES IN FUND BALANCE									
<b>FUND BALANCE: July 1, 1977</b>	\$ 5,304	\$ 12,911	\$ 16,426	\$ 29,688	\$ (197)	\$ 21,237	\$ 1,533	\$ 381	
Net Operations	2,042	(6,061)	647	6,227	(24)	2,926	605	365	
Adjustments	0	0	(1)	(304)		3,214	0	0	
<b>FUND BALANCE: June 30, 1978</b>	\$ 7,346	\$ 6,850	\$ 17,072	\$ 35,611	\$ 546	\$ 27,377	\$ 2,138	\$ 746	

## ACCOUNTING ENTITY NAME AND CODE

 FINANCIAL STATEMENTS  
 BY ACCOUNTING ENTITY  
 AS OF JUNE 30, 1978  
 FOR THE 1977-78 F.Y.

## BALANCE SHEET

## ASSETS:

 Cash  
 Receivables  
 Inter-Entity Loans Receivable  
 Investments  
 Advances  
 Other Assets

## TOTAL ASSETS

## LIABILITIES:

 Accrued Liabilities  
 Inter-Entity Loans Payable  
 Funds Held in Trust  
 Deferred Accounts Receivable  
 Other Liabilities

## TOTAL LIABILITIES

## FUND BALANCE

## TOTAL LIABILITIES &amp; FUND BALANCE

## STATEMENT OF OPERATIONS

## RECEIPTS:

 Revenue  
 Income

## TOTAL RECEIPTS

## DISBURSEMENTS:

 Expenditures  
 Withdrawals

## TOTAL DISBURSEMENTS

## PRIOR YEAR ADJUSTMENTS:

 Revenue-Income  
 Expenditure-Withdrawals

## TOTAL ADJUSTMENTS

## NET OPERATIONS

## STATEMENT OF CHANGES IN FUND BALANCE

## FUND BALANCE: July 1, 1977

 Net Operations  
 Adjustments

## FUND BALANCE: June 30, 1978

EMC Photography 293 Account	EMC Chem-Guide Account	EMC Biology Field Station	EMC CLEP Account	EMC Audiovisual Film Library Account	EMC Biology Department Lab Services	EMC Funded Account	EMC Campus School Account
33311	33312	33313	33314	33316	33318	33320	33321
\$ 12,425	\$ 778	\$ 1,398	\$ 163	\$ 1,946	\$ 333	\$ 4,175	\$ 259
\$ 12,425	\$ 778	\$ 1,398	\$ 163	\$ 1,946	\$ 333	\$ 4,175	\$ 259
\$ 1,455	\$ 596			\$ 27	\$ 35	\$ 96	\$ 300
\$ 1,455	\$ 596			\$ 27	\$ 35	\$ 96	\$ 300
\$ 10,970	\$ 182	\$ 1,398	\$ 163	\$ 1,919	\$ (1,702)	\$ 4,079	\$ (41)
\$ 12,425	\$ 778	\$ 1,398	\$ 163	\$ 1,946	\$ 333	\$ 4,175	\$ 259
\$ 19,860		\$ 152	\$ 75	\$ 3,464	\$ 1,469	\$ 7,196	\$ 4,242
\$ 19,860		\$ 152	\$ 75	\$ 3,464	\$ 1,469	\$ 7,196	\$ 4,242
\$ 8,890	\$ 596	\$ 554	\$ 23	\$ 3,187	\$ 3,575	\$ 6,461	\$ 4,251
\$ 8,890	\$ 596	\$ 554	\$ 23	\$ 3,187	\$ 3,575	\$ 6,461	\$ 4,251
\$ 10,970	\$ (596)	\$ (402)	\$ 52	\$ 277	\$ (2,106)	\$ 725	\$ (9)
\$ 0	\$ 778	\$ 1,800	\$ 111	\$ 1,642	\$ 405	\$ 3,355	\$ (1,050)
\$ 10,970	\$ (596)	\$ (402)	\$ 52	\$ 277	\$ (2,106)	\$ 725	\$ (9)
\$ 10,970	\$ 182	\$ 1,398	\$ 163	\$ 1,919	\$ (1,702)	\$ 4,079	\$ (41)

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	EMC ID Equipment Account 33323	EMC Cross Country Skiing Account 33324	EMC Center for Organized Development 33325	EMC Marine Biology Workshop 33326	EMC Millers Analogy Test 33327	Merit Pool Account 33328	EMC Computer Service Center 33329	EMC Maintenance Service Center 33330
<b>BALANCE SHEET</b>								
<b>ASSETS:</b>								
Cash	\$ 753	\$ 215	\$ 648		\$ 178	\$ 2,128	\$ 19,435	\$ 37,032
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
<b>TOTAL ASSETS</b>	\$ 753	\$ 215	\$ 648		\$ 178	\$ 2,128	\$ 19,435	\$ 37,032
<b>LIABILITIES:</b>								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
<b>TOTAL LIABILITIES</b>								
<b>FUND BALANCE</b>	\$ 753	\$ 215	\$ 648		\$ 178	\$ 2,128	\$ 19,435	\$ 37,032
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 753	\$ 215	\$ 648		\$ 178	\$ 2,128	\$ 19,435	\$ 37,032
<b>STATEMENT OF OPERATIONS</b>								
<b>RECEIPTS:</b>								
Revenue		\$ 570	\$ 899	\$ 13	\$ 805		\$ 238,736	\$ 438,202
Income					379			
<b>TOTAL RECEIPTS</b>		\$ 570	\$ 899	\$ 13	\$ 1,184		\$ 238,736	\$ 438,202
<b>DISBURSEMENTS:</b>								
Expenditures	\$ 514	\$ 540	\$ 947	\$ 223	\$ 1,374	\$ 13,778	\$ 228,427	\$ 440,749
Withdrawals								
<b>TOTAL DISBURSEMENTS</b>	\$ 514	\$ 540	\$ 947	\$ 223	\$ 1,374	\$ 13,778	\$ 228,427	\$ 440,749
<b>PRIOR YEAR ADJUSTMENTS:</b>								
Revenue-Income								
Expenditure-Withdrawals								
<b>TOTAL ADJUSTMENTS</b>								
<b>NET OPERATIONS</b>	\$ (514)	\$ 30	\$ (48)	\$ (210)	\$ (100)	\$ (13,778)	\$ 10,309	\$ (2,547)
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>								
<b>FUND BALANCE: July 1, 1977</b>	\$ 1,266	\$ 185	\$ 646	\$ 210	\$ 368	\$ 14,889	\$ 0	\$ 0
Net Operations	(514)	30	(48)	(210)	(100)	(13,778)	10,309	(2,547)
Adjustments	1	0	0	0	0	0	(1)	0
<b>FUND BALANCE: June 30, 1978</b>	\$ 753	\$ 215	\$ 648	\$ 0	\$ 178	\$ 1,111	\$ 10,308	\$ (2,547)

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY	ACCOUNTING ENTITY NAME AND CODE							
	EMC National Student Exchange 33331	Innovation Fund 33344	EMC Registration Clearing 33345	Rehab Council Fac Replace 33346	EMC Scuba Diving Account 33347	EMC NICS A Program CDA 33348	NMC Motor Pool Account 33401	NMC Supplies & Postage Account 33402
BALANCE SHEET								
ASSETS:								
Cash	\$ 87	\$ 3,105	\$ 129,877	\$ 663		\$ (535)	\$ 6,318	\$ 476
Receivables			26,314					
Inter-Entity Loans Receivable								
Investments							3,023	
Advances								
Other Assets								
TOTAL ASSETS	\$ 87	\$ 3,105	\$ 156,191	\$ 663		\$ (535)	\$ 9,341	\$ 476
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust							123	34
Deferred Accounts Receivable								
Other Liabilities			\$ 156,191					
TOTAL LIABILITIES	\$ 87	\$ 3,105	\$ 156,191	\$ 663		\$ (535)	\$ 123	\$ 34
FUND BALANCE	\$ 87	\$ 3,105	\$ 156,191	\$ 663		\$ (535)	\$ 9,218	\$ 442
TOTAL LIABILITIES & FUND BALANCE	\$ 87	\$ 3,105	\$ 156,191	\$ 663		\$ (535)	\$ 9,341	\$ 476
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 150			\$ 1,423	\$ 260	\$ (535)	\$ 103	
Income								
TOTAL RECEIPTS	\$ 150			\$ 1,423	\$ 260	\$ (535)	\$ 17,463	\$ 20,232
DISBURSEMENTS:								
Expenditures	\$ 63			\$ 760	\$ 260			
Withdrawals		\$ 20,550						
TOTAL DISBURSEMENTS	\$ 63	\$ 20,550		\$ 760	\$ 260		\$ 11,390	\$ 21,200
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS							\$ 453	
NET OPERATIONS	\$ 87	\$ (20,550)		\$ 663		\$ (535)	\$ 6,629	\$ (469)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 0	\$ 23,745	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,591	\$ 1,417
Net Operations	\$ 87	\$ (20,550)	\$ 0	\$ 663	\$ 0	\$ (535)	\$ 6,629	\$ (469)
Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2)	\$ (1)
FUND BALANCE: June 30, 1978	\$ 87	\$ 3,195	\$ 0	\$ 663	\$ 0	\$ (535)	\$ 9,218	\$ 442



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		NMC Zerex Account 33403	NMC Workshops & Seminars Account 33404	NMC Outdoor Education 33405	NMC Gym Activities 33407	NMC Extension Courses 33408	NMC Malnstrom Resident Center 33409	MCM&T Motor Pool Account 33501	MCM&T Computer Center Account 33502
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable		\$ 3,098	\$ 4,394	\$ 982	\$ 815	\$ 11,551	\$ 1,850	\$ 6,099	\$ 2,193
Investments			150		930	89	2,220		9,116
Advances						3,000			
Other Assets								12,157	21,061
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations		\$ 2,409	\$ 2,944	\$ 982	\$ 0	\$ 0	\$ 0	\$ 9,275	\$ 0
Adjustments		1,480	1,170	982	2,296	14,640	547	9,479	(29,143)
FUND BALANCE: June 30, 1978		0	0	0	(4,124)	0	0	1	(1)
		\$ 3,898	\$ 4,114	\$ 982	\$ (1,828)	\$ 14,640	\$ 547	\$ 16,755	\$ (29,144)



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		MCMS&T Continuing Education Account	WMC Continuing Education Account	Natural Heritage Field Trips	CES Designated Multi- Year Account	Auxiliary Enterprise Administration	Biological Station	Married Student Housing	Food Service Residence Halls
BALANCE SHEET		33503	33601	33603	33701	34127	34130	34132	34134
ASSETS:									
Cash	\$ 228	\$ 11,330	\$ 647	\$ 07,335	\$ 5,328	\$ 18,735	\$ 29,163	\$ 60,345	\$ 42,883
Receivables								\$ 21,725	\$ 51,000
Inter-Entity Loans Receivable								\$ 70,000	\$ 530,967
Investments	1,007							\$ 43,505	\$ 311,005
Advances									
Other Assets									
TOTAL ASSETS	\$ 1,235	\$ 11,330	\$ 2,070	\$ 07,335	\$ 5,328	\$ 18,735	\$ 172,792	\$ 907,100	\$ 121,044
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$ 1,235	\$ 10,934	\$ (3,930)	\$ 96,717	\$ 5,313	\$ 722	\$ 143,872	\$ 747,831	\$ 907,100
TOTAL LIABILITIES & FUND BALANCE	\$ 1,235	\$ 11,330	\$ 2,070	\$ 97,335	\$ 5,328	\$ 18,735	\$ 172,792	\$ 907,100	\$ 121,044
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 7,314	\$ 28,677	\$ 2,336	\$ 228,800	\$ 110,891	\$ 132	\$ 15,524	\$ 16,464	\$ 4,244,505
Income	2	60							
TOTAL RECEIPTS	\$ 7,316	\$ 28,737	\$ 2,336	\$ 228,800	\$ 110,891	\$ 16,149	\$ 600,876	\$ 4,261,050	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 6,082	\$ 17,802	\$ 5,750	\$ 170,453	\$ 110,224	\$ 8,809	\$ 604,418	\$ 4,242,303	\$ 4,242,303
TOTAL DISBURSEMENTS	\$ 6,082	\$ 17,802	\$ 6,266	\$ 170,453	\$ 110,224	\$ 35,473	\$ 604,418	\$ 4,242,303	\$ 4,242,303
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 1,234	\$ 10,935	\$ (3,930)	\$ 59,347	\$ 667	\$ (10,324)	\$ (10,324)	\$ (10,324)	\$ (10,324)
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 0	\$ 0	\$ 39,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Operations	1,234	10,935	(3,930)	59,347	667	(10,324)	(10,324)	(10,324)	(10,324)
Adjustments	1	(1)	0	0	0	0	0	0	0
FUND BALANCE: June 30, 1978	\$ 1,235	\$ 10,934	\$ (3,930)	\$ 96,717	\$ 5,313	\$ 722	\$ 143,872	\$ 747,831	\$ 907,100

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Health Service	Prescription Pharmacy	Forestry Lubrecht Camp	Field House	Golf Course	Womens Intercollegiate Sports	Intercollegiate Sports	University Theater	
BALANCE SHEET	34136	34137	34138	34139	34140	34141	34142	34143	34144
ASSETS:									
Cash									
Receivables	\$ (11,704)	\$ 10,557	\$ 7,020	\$ 254	\$ 1,101	\$ 136	\$ 39,136	\$ 615	\$ 87
Inter-Entity Loans Receivable	1,080	6,000		31,000	1,100				
Investments	1,000	47,913							
Advances	156,705								
Other Assets	16,112	10,805	12,432		16,374				
TOTAL ASSETS	\$ 163,103	\$ 75,205	\$ 19,452	\$ 31,254	\$ 18,574	\$ 136	\$ 39,751	\$ 615	\$ 87
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	\$ 3,506	\$ 996	\$ 7,408		\$ 6,227		\$ 17,255		\$ 1,000
Funds Held in Trust			1,000		6,000				
Deferred Accounts Receivable									
Other Liabilities	24,975								
TOTAL LIABILITIES	\$ 28,571	\$ 996	\$ 10,408		\$ 12,227		\$ 17,255		\$ 1,000
FUND BALANCE	\$ 134,532	\$ 74,309	\$ 8,044	\$ 31,254	\$ 6,447	\$ 136	\$ 22,496	\$ 615	\$ (913)
TOTAL LIABILITIES & FUND BALANCE	\$ 163,103	\$ 75,295	\$ 19,452	\$ 31,254	\$ 18,674	\$ 136	\$ 39,751	\$ 615	\$ 87
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 9,976	\$ 2,001	\$ 261				\$ 789		
Income	827,787	50,521	62,083	\$ 54,530	\$ 106,440		499,793	\$ 2,893	
TOTAL RECEIPTS	\$ 837,763	\$ 61,612	\$ 62,344	\$ 54,530	\$ 106,440		\$ 500,572	\$ 2,893	
DISBURSEMENTS:									
Expenditures			\$ 95		\$ 31				
Withdrawals	\$ 792,473	\$ 54,707	\$ 61,043	\$ 49,868	\$ 105,992	\$ 770	\$ 498,093	\$ 4,312	
TOTAL DISBURSEMENTS	\$ 792,473	\$ 54,707	\$ 62,038	\$ 49,868	\$ 106,013	\$ 770	\$ 498,093	\$ 4,312	
PRIOR YEAR ADJUSTMENTS:									
Revenue Income									
Expenditure Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 45,290	\$ 6,905	\$ 306	\$ 5,671	\$ 427	\$ (770)	\$ 2,470	\$ (1,419)	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 45,200	\$ 6,905	\$ 306	\$ 5,671	\$ 427	\$ (770)	\$ 2,470	\$ (1,419)	
Net Operations	89,242	67,404	8,648	25,583	6,020	906	20,017	506	
Adjustments									
FUND BALANCE: June 30, 1978	\$ 134,532	\$ 74,309	\$ 8,054	\$ 31,254	\$ 6,447	\$ 136	\$ 22,496	\$ (913)	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	University Center	Rental Property	Swimming Pool	MSU Housing Account	MSU Student Union Account	MSU Student Health Services	MSU Fieldhouse ICA Account	MSU Concessions Account	
BALANCE SHEET	34147	34148	34149	34201	34202	34203	34204	34205	
ASSETS:									
Cash									
Receivables	(71)	\$ 19,643	\$ 6,390	\$ 123,334	\$ 39,036	\$ 26,749	\$ (70,504)	\$ 21,241	
Inter-Entity Loans Receivable	140,975	4,058	200	15,819					
Investments			3,000	594,690	64,546	36,667	50,687		
Advances				17,716					
Other Assets	16,687			312,416					
TOTAL ASSETS	\$ 157,591	\$ 22,701	\$ 9,590	\$ 1,063,975	\$ 103,542	\$ 63,416	\$ (19,817)	\$ 20,241	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable	35,392		\$ 1,288	\$ 548,722	\$ 795	\$ 2,322	\$ 7,003	\$ 977	
Funds Held in Trust	1,000								
Deferred Accounts Receivable									
Other Liabilities	35,689			18,676					
TOTAL LIABILITIES	\$ 72,081		\$ 1,288	\$ 567,398	\$ 795	\$ 2,322	\$ 2,093	\$ 977	
FUND BALANCE	\$ 85,510	\$ 22,701	\$ 8,302	\$ 496,577	\$ 102,747	\$ 61,094	\$ (22,810)	\$ 19,264	
TOTAL LIABILITIES & FUND BALANCE	\$ 157,591	\$ 22,701	\$ 9,590	\$ 1,063,975	\$ 103,542	\$ 63,416	\$ (19,817)	\$ 20,241	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	1,730	\$ 11,118		\$ 8,477	\$ 2,676	\$ 2,593	\$ 3,658		
Income	2,085,567	4,058	\$ 54,017	\$ 5,938,757	\$ 169,603	\$ 550,372	\$ 445,979	\$ 47,423	
TOTAL RECEIPTS	\$ 2,087,297	\$ 15,176	\$ 54,017	\$ 5,947,234	\$ 172,279	\$ 552,965	\$ 449,637	\$ 47,423	
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS	\$ 2,019,368	\$ 9,700	\$ 53,407	\$ 6,251,655	\$ 164,017	\$ 505,508	\$ 453,115	\$ 40,520	
PRIOR YEAR ADJUSTMENTS:									
Revenue Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 67,929	\$ 6,476	\$ 610	\$ (283,280)	\$ 19,411	\$ 48,439	\$ 9,102	\$ 6,903	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations	67,929	6,476	610	(283,280)	19,411	48,439	9,102	6,903	
Adjustments	17,581	16,225	7,692	86,774	(1)				
FUND BALANCE: June 30, 1978	\$ 95,510	\$ 22,701	\$ 8,302	\$ 496,577	\$ 102,747	\$ 61,094	\$ (22,810)	\$ 19,264	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	MSU Parking Account	EMC Auxiliaries Housing Account	EMC Auxiliaries Student Union	EMC Auxiliaries Bookstore Account	EMC Auxiliaries Services Account	EMC Auxiliaries Health Services	EMC Auxiliaries PE Building Account	EMC Student Government Intercollegiate Athletic	
	34206	34301	34302	34303	34304	34305	34306	34307	
BALANCE SHEET									
ASSETS:									
Cash	\$ 36,102	\$ 16,630	\$ 012	\$ 44,577	\$ 3,408	\$ 12,893	\$ 37,033	\$ (46)	
Receivables	500			37,926					
Inter-Entity Loans Receivable									
Investments		24,302	28,375	10,095	22,400	40,858	138,950		
Advances									
Other Assets			7,524	120,099					
TOTAL ASSETS	\$ 36,602	\$ 40,931	\$ 36,811	\$ 212,696	\$ 25,807	\$ 53,751	\$ 175,992	\$ (46)	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust		237	\$ 9,360	\$ 38,301	\$ 0	\$ 4,544	\$ 7,847	\$ (105)	
Deferred Accounts Receivable					20,000				
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$ 36,602	\$ 40,704	\$ 27,451	\$ 174,295	\$ 5,808	\$ 49,207	\$ 173,145	\$ 100	
TOTAL LIABILITIES & FUND BALANCE	\$ 36,602	\$ 40,941	\$ 36,811	\$ 212,696	\$ 25,807	\$ 53,751	\$ 175,992	\$ (46)	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 761	\$ 550	\$ 144	\$ 104	\$ 1,100	\$ 2,262	\$ 10,377	\$ 3,500	
Income	18,149	235,982	536,992	44,454	44,454	90,277	198,187	3,500	
TOTAL RECEIPTS	\$ 65,169	\$ 18,910	\$ 236,532	\$ 537,136	\$ 45,554	\$ 92,539	\$ 208,564	\$ 3,500	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 41,476	\$ 9,730	\$ 21,060	\$ 515,526	\$ 45,621	\$ 92,460	\$ 224,365	\$ 13,450	
TOTAL DISBURSEMENTS	\$ 41,476	\$ 9,730	\$ 234,760	\$ 515,526	\$ 45,621	\$ 92,460	\$ 224,365	\$ 13,450	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income	\$ 9,839								
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS	\$ 9,839								
NET OPERATIONS	\$ 33,531	\$ 9,171	\$ 1,772	\$ 21,610	\$ 13	\$ 79	\$ (15,801)	\$ (9,059)	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 3,071	\$ 7,506	\$ 25,679	\$ 147,693	\$ 31,546	\$ 49,129	\$ 184,131	\$ 10,108	
Net Operations	33,531	9,171	1,772	21,610	13	79	(15,801)	(9,059)	
Adjustments	0	24,027	0	4,992	(25,661)	0	4,815	0	
FUND BALANCE: June 30, 1978	\$ 36,602	\$ 40,704	\$ 27,451	\$ 174,295	\$ 5,808	\$ 49,207	\$ 173,145	\$ 100	

ACCOUNTING ENTITY NAME AND CODE															
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.															
BALANCE SHEET															
ASSETS:															
Cash	EMC Aparuka Hall Account	34311	EMC Cisl Hall Account	34312	EMC Petro Rimrock Hall Account	34313	EMC Concessions Account	34324	EMC Vending Machines Account	34325	EMC IDGE Festival Account	34326	EMC SG IC Football Account	34327	EMC SG IC Mens Basketball
Receivables															
Inter-Entity Loans Receivable															
Investments															
Advances															
Other Assets															
TOTAL ASSETS															
LIABILITIES:															
Accrued Liabilities															
Inter-Entity Loans Payable															
Funds Held in Trust															
Deferred Accounts Receivable															
Other Liabilities															
TOTAL LIABILITIES															
FUND BALANCE															
TOTAL LIABILITIES & FUND BALANCE															
STATEMENT OF OPERATIONS															
RECEIPTS:															
Revenue															
Income															
TOTAL RECEIPTS															
DISBURSEMENTS:															
Expenditures															
Withdrawals															
TOTAL DISBURSEMENTS															
PRIOR YEAR ADJUSTMENTS:															
Revenue-Income															
Expenditure-Withdrawals															
TOTAL ADJUSTMENTS															
NET OPERATIONS															
STATEMENT OF CHANGES IN FUND BALANCE															
FUND BALANCE: July 1, 1977															
Net Operations															
Adjustments															
FUND BALANCE: June 30, 1978															

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		EMC SG IC Mens Track Account 34357	EMC SG IC Mens Gymnastics 34367	EMC SG IC Womens Volleyball 34377	EMC SG IC Womens Basketball 34387	NMC Housing & Dining System 34401	NMC Parking Lot Account 34402	NMC Armory Gymnasium Account 34403	NMC Athletics Account 34404
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		NMC Faculty Housing Account	NMC Other Auxiliaries Account	MCMS&T Pledged Auxiliaries Account	MCMS&T Health Service Account	MCMS&T Parking Account	MCMS&T Apartment Housing Account	MCMS&T Intercollegiate Athletic Account	WMC Dining Auxiliary Account
BALANCE SHEET		34405	34406	34501	34502	34503	34504	34505	34506
ASSETS:									
Cash		\$ 4,897	\$ 3,210	\$ 5,744	\$ 107	\$ 2,212	\$ (2,360)	\$ 29	\$ 17,400
Receivables		402		11,078					4,064
Inter-Entity Loans Receivable									
Investments		30,595		25,170	14,195	15,303			99,012
Advances									
Other Assets				76,589					
TOTAL ASSETS		\$ 35,934	\$ 3,210	\$ 119,491	\$ 14,302	\$ 17,515	\$ (2,360)	\$ 29	\$ 111,116
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable		\$ 382	\$ 404	\$ 3,728	\$ 311		\$ 436		\$ 29,377
Funds Held in Trust		300		361					
Deferred Accounts Receivable									
Other Liabilities									000
TOTAL LIABILITIES		\$ 682	\$ 404	\$ 4,089	\$ 311		\$ 436		\$ 29,377
FUND BALANCE		\$ 35,252	\$ 2,806	\$ 115,392	\$ 13,991	\$ 17,515	\$ (2,796)	\$ 29	\$ 81,739
TOTAL LIABILITIES & FUND BALANCE		\$ 35,934	\$ 3,210	\$ 119,491	\$ 14,302	\$ 17,515	\$ (2,360)	\$ 29	\$ 111,116
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 1,559		\$ 2,844	\$ 1,027	\$ 779		\$ 76	\$ 2,844
Income		15,799	\$ 23,742	474,825	6,892	9,213	\$ 4,175	10,659	214,405
TOTAL RECEIPTS		\$ 17,358	\$ 23,742	\$ 477,669	\$ 7,919	\$ 9,992	\$ 4,175	\$ 10,735	\$ 217,254
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS		\$ 8,288	\$ 23,373	\$ 440,705	\$ 7,120	\$ 312	\$ 8,027	\$ 10,705	\$ 212,283
PRIOR YEAR ADJUSTMENTS:		\$ 8,288	\$ 23,373	\$ 440,705	\$ 7,120	\$ 312	\$ 8,027	\$ 10,705	\$ 212,283
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS		\$ 9,070	\$ 369	\$ 34,115	\$ 799	\$ 9,680	\$ (4,252)	\$ 30	\$ 4,971
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 26,148	\$ 2,437	\$ 99,760	\$ 11,102	\$ 7,937	\$ 1,457	\$ 0	\$ 76,879
Net Operations		9,070	369	34,115	799	9,680	(4,252)	30	4,971
Adjustments		34	0	(18,483)	0	(2)	(1)	(1)	(1)
FUND BALANCE: June 30, 1978		\$ 35,252	\$ 2,806	\$ 115,392	\$ 13,991	\$ 17,515	\$ (2,796)	\$ 29	\$ 81,849



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		ACCOUNTING ENTITY NAME AND CODE								
BALANCE SHEET		WMC Residence Halls Account	WMC Married Student House	WMC Student Union Building	WMC Student Health Services	WMC Athletic Program Account	WMC Textbook Rent Library Account	WMC Refrigerator Rent Account	WMC Student Class Materials Sales Account	
		34602	30603	34604	34605	34606	34607	34608	34609	
ASSETS:										
Cash	\$ 6,798	\$ 1,077	\$ 359	\$ 3,751	\$ 867	\$ 2,774	\$ 803	\$ 1,636		
Receivables	1,346	45		146	140	414	12			
Inter-Entity Loans Receivable										
Investments	15,107	66,890	4,050	13,165	8,059	76,000	7,095	4,053		
Advances						21,230			160	
Other Assets										
TOTAL ASSETS	\$ 23,251	\$ 68,912	\$ 4,408	\$ 17,062	\$ 9,075	\$ 100,418	\$ 7,900	\$ 5,849		
LIABILITIES:										
Accrued Liabilities										
Inter-Entity Loans Payable	\$ 11,054	\$ 1,768	\$ 64	\$ 2,896	\$ 894	\$ 526		\$ 218		
Funds Held in Trust					89,293					
Deferred Accounts Receivable										
Other Liabilities	2,366							178	279	
TOTAL LIABILITIES	\$ 13,420	\$ 1,768	\$ 64	\$ 2,896	\$ 89,187	\$ 526	\$ 108	\$ 497		
FUND BALANCE	\$ 9,831	\$ 67,144	\$ 4,344	\$ 14,166	\$ (80,112)	\$ 99,892	\$ 7,792	\$ 5,352		
TOTAL LIABILITIES & FUND BALANCE	\$ 23,251	\$ 68,912	\$ 4,408	\$ 17,062	\$ 9,075	\$ 100,418	\$ 7,900	\$ 5,849		
STATEMENT OF OPERATIONS										
RECEIPTS:										
Revenue	\$ 991	\$ 2,200	\$ 126	\$ 451	\$ 135	\$ 534	\$ 204	\$ 152		
Income	114,487	16,822	3,204	14,600	24,573	21,622	2,027	6,022		
TOTAL RECEIPTS	\$ 115,468	\$ 19,022	\$ 3,330	\$ 15,051	\$ 24,708	\$ 22,156	\$ 2,231	\$ 7,074		
DISBURSEMENTS:										
Expenditures										
Withdrawals	\$ 128,423	\$ 11,365	\$ 1,370	\$ 13,866	\$ 19,997	\$ 18,538	\$ 1,800	\$ 7,766		
TOTAL DISBURSEMENTS	\$ 128,423	\$ 11,365	\$ 1,370	\$ 13,866	\$ 19,997	\$ 18,538	\$ 1,800	\$ 7,766		
PRIOR YEAR ADJUSTMENTS:										
Revenue-Income	\$ 296			\$ 303	\$ 630					
Expenditure-Withdrawals	\$ 296			\$ 303	\$ 630					
TOTAL ADJUSTMENTS	\$ (12,659)	\$ 7,657	\$ 1,960	\$ 1,407	\$ 5,351	\$ 3,618	\$ 431	\$ (692)		
NET OPERATIONS										
STATEMENT OF CHANGES IN FUND BALANCE										
FUND BALANCE: July 1, 1977	\$ 22,489	\$ 59,497	\$ 2,385	\$ 12,660	\$ 7,931	\$ 20,273	\$ 7,361	\$ 6,044		
Net Operations	(12,659)	7,657	1,960	1,407	5,351	3,618	431	(692)		
Adjustments	1	0	(1)	0	(88,294)	76,001	0	0		
FUND BALANCE: June 30, 1978	\$ 9,831	\$ 67,144	\$ 4,344	\$ 14,166	\$ (80,112)	\$ 99,892	\$ 7,792	\$ 5,352		



## ACCOUNTING ENTITY NAME AND CODE

 FINANCIAL STATEMENTS  
 BY ACCOUNTING ENTITY  
 AS OF JUNE 30, 1978  
 FOR THE 1977-78 F.Y.

	WMC Cap & Gown Rent Account	WMC Athletic Camp Account	WMC Deferred Payment Handling Charge Account	WMC Student Store Account	UM Student Loans Account	UM NDSL Account	MSU NDSL Account	MSU FCC Account
BALANCE SHEET	34,610	34,611	34,612	34,613	40,100	40,101	40,201	40,202
ASSETS:								
Cash	\$ 834	\$ 99		\$ 1,550	\$ (3,646)	\$ 87,804	\$ 180,482	\$ 50,607
Receivables					211,672	2,480,006	4,575,368	600,023
Inter-Entity Loans Receivable		12,293			24,428	198,000		
Investments	2,027	1,012		1,008			170,466	27,316
Advances								
Other Assets								
TOTAL ASSETS	\$ 2,861	\$ 13,304		\$ 2,567	\$ 232,454	\$ 2,774,910	\$ 4,035,316	\$ 785,085
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable	49			\$ 1,300	\$ 42,000	\$ 4		
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities							\$ 1,406	\$ (1,960)
TOTAL LIABILITIES	\$ 49			\$ 1,300	\$ 42,000	\$ 4	\$ 1,406	\$ (1,960)
FUND BALANCE	\$ 2,812	\$ 13,304		\$ 1,267	\$ 190,454	\$ 2,774,906	\$ 4,033,920	\$ 787,045
TOTAL LIABILITIES & FUND BALANCE	\$ 2,861	\$ 13,304		\$ 2,567	\$ 232,454	\$ 2,774,910	\$ 4,035,316	\$ 785,085
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 67	\$ 29		\$ 56	\$ 1,383			
Income	527			29,061	12,871	\$ 336,804	\$ 573,607	\$ 77,056
TOTAL RECEIPTS	\$ 594	\$ 29		\$ 29,117	\$ 14,254	\$ 336,804	\$ 573,607	\$ 77,056
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	\$ 366			\$ 29,519	\$ 7,601	\$ 87,790	\$ 634,162	\$ 103,560
PRIOR YEAR ADJUSTMENTS:	\$ 366			\$ 29,510	\$ 7,601	\$ 87,790	\$ 634,162	\$ 103,560
Revenue-Income			\$ (8,232)					
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS	\$ 228	\$ 29	\$ (8,232)	\$ (402)	\$ 6,653	\$ 249,104	\$ (30,555)	\$ (26,513)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 2,584	\$ 1,071	\$ 8,232	\$ 0	\$ 202,929	\$ 2,525,659	\$ 4,150,866	\$ 658,552
Net Operations	228	29	(8,232)	(402)	6,653	249,104	(30,555)	(26,513)
Adjustments	0	12,294	0	1,669	(19,128)	44	813,509	155,866
FUND BALANCE: June 30, 1978	\$ 2,812	\$ 13,304	\$ 0	\$ 1,267	\$ 190,454	\$ 2,774,806	\$ 4,033,820	\$ 787,805

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		MSU FCL Account	MSU GNSL Account	MSU Other Loans Account	EMC NDSL Loan Account	FMC Other Loans Account	NMC NDSL Account	NMC Nursing Loan Account	NMC Jeanne Rhodes AAUW Account
BALANCE SHEET		40203	40204	40205	40300	40301	40401	40402	40403
ASSETS:									
Cash		\$ 417	\$ 4,575	\$ 2,678	\$ 19,060	\$ 3,364	\$ 61,151	\$ 24,140	\$ 83
Receivables		19,053	4,155	86,178	1,103,603	27,751	408,187	63,518	400
Inter-Entity Loans Receivable									
Investments		1,026	123						
Advances									
Other Assets									
TOTAL ASSETS		\$ 20,496	\$ 8,853	\$ 88,856	\$ 1,121,703	\$ 31,115	\$ 469,338	\$ 87,667	\$ 483
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust						34			
Deferred Accounts Receivable									
Other Liabilities		\$ 691		\$ (2,133)		\$ 34			
TOTAL LIABILITIES		\$ 691		\$ (2,133)		\$ 34			
FUND BALANCE		\$ 19,805	\$ 8,853	\$ 90,989	\$ 1,121,703	\$ 31,081	\$ 469,338	\$ 87,667	\$ 483
TOTAL LIABILITIES & FUND BALANCE		\$ 20,496	\$ 8,853	\$ 88,856	\$ 1,121,703	\$ 31,115	\$ 469,338	\$ 87,667	\$ 483
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income		\$ 6,842	\$ 506	\$ 3,709	\$ 28,781	\$ 20	\$ 46,207	\$ 16,903	
TOTAL RECEIPTS		\$ 6,842	\$ 506	\$ 3,709	\$ 28,781	\$ 20	\$ 46,207	\$ 16,903	
DISBURSEMENTS:									
Expenditures									
Withdrawals		\$ 6,909	\$ 677	\$ 1,455	\$ 57,461	\$ 412	\$ 225,838	\$ 9,307	
TOTAL DISBURSEMENTS		\$ 6,909	\$ 677	\$ 1,455	\$ 57,461	\$ 412	\$ 241,029	\$ 13,818	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income		\$ 4,558		\$ 2,739			\$ 51,162	\$ 2,911	
Expenditure-Withdrawals		\$ 4,558		\$ 2,739			\$ 51,162	\$ 2,911	
TOTAL ADJUSTMENTS		\$ 4,491	\$ (171)	\$ 4,993	\$ (28,680)	\$ (392)	\$ (143,660)	\$ 5,996	
NET OPERATIONS									
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 26,255	\$ 9,023	\$ 86,001	\$ 959,454	\$ 31,474	\$ 433,982	\$ 74,511	\$ 483
Net Operations		4,491	(171)	4,993	(28,680)	(392)	(143,660)	5,996	0
Adjustments		(10,941)	1	(5)	190,929	(1)	179,016	7,160	0
FUND BALANCE: June 30, 1978		\$ 19,805	\$ 8,853	\$ 90,989	\$ 1,121,703	\$ 31,081	\$ 469,338	\$ 87,667	\$ 483

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	NMC Brusewitz Loan Account 40404	NMC Conrad Elmes Memorial Account 40405	NMC H. Fligelman Loan Account 40406	NMC Gerald Gerard Memorial Account 40407	NMC Rose Hargrave Memorial Account 40408	NMC Holland Rotary Loan Account 40409	NMC Thomas F. Lee Memorial Account 40410	NMC Runkel Bros Account 40411
BALANCE SHEET								
ASSETS:								
Cash	\$ 11	\$ 93	\$ 35	\$ 15	\$ 32	\$ 10	\$ 77	\$ 150
Receivables	130	248		100	50	190	05	
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 141	\$ 331	\$ 35	\$ 115	\$ 92	\$ 200	\$ 172	\$ 150
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE	\$ 141	\$ 331	\$ 35	\$ 115	\$ 92	\$ 200	\$ 172	\$ 150
TOTAL LIABILITIES & FUND BALANCE	\$ 141	\$ 331	\$ 35	\$ 115	\$ 92	\$ 200	\$ 172	\$ 150
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals			\$ 65	\$ 55	\$ 10		\$ 25	\$ 50
TOTAL DISBURSEMENTS			\$ 65	\$ 55	\$ 10		\$ 25	\$ 50
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS			\$ (65)	\$ (55)	\$ (10)		\$ (25)	\$ (50)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 141	\$ 331	\$ 100	\$ 170	\$ 92	\$ 200	\$ 197	\$ 200
Net Operations	0	0	(65)	(55)	(10)	0	(25)	(50)
Adjustments	0	0	0	0	0	0	0	0
FUND BALANCE: June 30, 1978	\$ 141	\$ 331	\$ 35	\$ 115	\$ 92	\$ 200	\$ 172	\$ 150

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
	NMC Dr & Mrs Stain Memorial Account 40412	NMC Jim Bradley Loan Account 40413	NMC M Club Loan Account 40414	NMC Marguerite Taft Loan Account 40415	NMC C Flickenger Memorial Account 40416	NMC Hilda Holtz Memorial Account 40417	NMC Morgan Hall Loan Account 40418	NMC Tom Harada Loan Account 40419	
BALANCE SHEET									
ASSETS:									
Cash	\$ 528	\$ 31	\$ 10	\$ 22	\$ 103	\$ 97	\$ 256	\$ 180	
Receivables	227	400	200	50	240		640		
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 755	\$ 431	\$ 400	\$ 93	\$ 343	\$ 97	\$ 1,000	\$ 180	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable			\$ 60				\$ 131		
Other Liabilities									
TOTAL LIABILITIES	\$ 755	\$ 431	\$ 60	\$ 93	\$ 343	\$ 97	\$ 131		
FUND BALANCE	\$ 755	\$ 431	\$ 340	\$ 93	\$ 343	\$ 97	\$ 860	\$ 180	
TOTAL LIABILITIES & FUND BALANCE	\$ 755	\$ 431	\$ 400	\$ 93	\$ 343	\$ 97	\$ 1,000	\$ 180	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 1		\$ 50						
TOTAL DISBURSEMENTS	\$ 1		\$ 50						
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ (1)		\$ (50)						
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 719	\$ 431	\$ 390	\$ 83	\$ 343	\$ 87	\$ 860	\$ 205	
Net Operations	(1)	0	(50)	0	0	0	0	0	
Adjustments	17	0	0	0	0	0	0	0	(107)
FUND BALANCE: June 30, 1978	\$ 755	\$ 431	\$ 340	\$ 83	\$ 343	\$ 87	\$ 860	\$ 180	

## ACCOUNTING ENTITY NAME AND CODE

 FINANCIAL STATEMENTS  
 BY ACCOUNTING ENTITY  
 AS OF JUNE 30, 1978  
 FOR THE 1977-78 F.Y.

## BALANCE SHEET

## ASSETS:

 Cash  
 Receivables  
 Inter-Entity Loans Receivable  
 Investments  
 Advances  
 Other Assets  
 TOTAL ASSETS

## LIABILITIES:

 Accrued Liabilities  
 Inter-Entity Loans Payable  
 Funds Held in Trust  
 Deferred Accounts Receivable  
 Other Liabilities  
 TOTAL LIABILITIES

## FUND BALANCE

## TOTAL LIABILITIES &amp; FUND BALANCE

## STATEMENT OF OPERATIONS

## RECEIPTS:

 Revenue  
 Income

## TOTAL RECEIPTS

## DISBURSEMENTS:

 Expenditures  
 Withdrawals

## TOTAL DISBURSEMENTS

## PRIOR YEAR ADJUSTMENTS:

 Revenue-Income  
 Expenditure-Withdrawals

## TOTAL ADJUSTMENTS

## NET OPERATIONS

## STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977

 Net Operations  
 Adjustments

FUND BALANCE: June 30, 1978

NMC Leona Draeger Memorial Account	NMC Donald Schwenke Memorial Account	NMC Wesley McEwen Loan Account	NMC Montana Council of Churches Loan Account	NMC William Erickson Loan Account	MCMS&T NDSL Loan Account	MCMS&T Loan Account	WMC NDSL Loan Account
40420	40421	40422	40423	40424	40501	40502	40601
\$ 135	\$ 161	\$ 350	\$ 05	\$ 323	\$ 8,488	\$ (2,482)	\$ 11,279
85	274	50	105	75	184,613	0,302	616,338
					36,525	72,002	
\$ 220	\$ 435	\$ 400	\$ 200	\$ 308	\$ 229,626	\$ 78,002	\$ 627,616
\$ 220	\$ 435	\$ 350	\$ 180	\$ 308	\$ 229,626	\$ 78,002	\$ 627,616
\$ 220	\$ 435	\$ 400	\$ 200	\$ 308	\$ 229,626	\$ 78,002	\$ 627,616
\$ 31					\$ 2,150	\$ 5,087	\$ 10,757
\$ 31					34,888	549	
					\$ 37,138	\$ 5,636	\$ 10,757
					\$ 36,896	\$ 5,447	\$ 39,448
					\$ 36,896	\$ 5,447	\$ 39,448
							\$ 52,209
							\$ 52,209
\$ (31)					\$ 242	\$ 180	\$ 23,519
\$ 250	\$ 435	\$ 350	\$ 180	\$ 308	\$ 228,151	\$ 78,713	\$ 657,808
(31)	0	0	0	0	242	180	23,519
1	0	0	0	0	1,233	0	46,300
\$ 220	\$ 435	\$ 350	\$ 180	\$ 308	\$ 229,626	\$ 78,002	\$ 627,616

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
	WMC Loan Account	UM Endowment Account	MSU Endowment Account	NMC Endowment Account	MCMS&T Endowment Account	UM Unexpended Plant Account	MSU Unexpended Plant Account	EMC Unexpended Plant Account	
	40602	50100	50201	50401	50501	71100	71201	71300	
ASSETS:									
Cash	\$ 3,077		\$ 6,850	\$ 1,050	\$ 1,819	\$ 1,432	\$ 90,303	\$ 7,500	
Receivables	6,465		24,771			222			
Inter-Entity Loans Receivable									
Investments	17,192	\$ 681,324	2,609,356	22,755	117,646		1,378,079	27,577	
Advances							362,808	683,039	
Other Assets			953,856						
TOTAL ASSETS	\$ 26,734	\$ 681,324	\$ 3,594,842	\$ 24,714	\$ 119,464	\$ 1,654	\$ 1,841,130	\$ 719,116	
LIABILITIES:									
Accrued Liabilities	\$ 890		\$ 4,804			\$ 246			
Inter-Entity Loans Payable			5,000						
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES	\$ 890		\$ 9,804			\$ 246			
FUND BALANCE	\$ 25,844	\$ 681,324	\$ 3,585,038	\$ 24,714	\$ 119,464	\$ 1,408	\$ 1,841,130	\$ 719,116	
TOTAL LIABILITIES & FUND BALANCE	\$ 26,734	\$ 681,324	\$ 3,594,842	\$ 24,714	\$ 119,464	\$ 1,654	\$ 1,841,130	\$ 719,116	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 542		\$ 8		\$ 23,454		\$ 77,251		
Income	122						1,867,860	\$ 721,709	
TOTAL RECEIPTS	\$ 664		\$ 8		\$ 23,454		\$ 1,945,110	\$ 721,709	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 197					\$ 3,071	\$ 1,037,297	\$ 28,934	
TOTAL DISBURSEMENTS	\$ 197						\$ 479,258	\$ 681,814	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals			\$ (1,782)				\$ (176)		
TOTAL ADJUSTMENTS			\$ (1,782)				\$ 1,851		
NET OPERATIONS	\$ 467		\$ (1,774)		\$ 23,454		\$ (469,750)	\$ 11,151	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 25,377	\$ 681,324	\$ 3,522,006	\$ 19,968	\$ 96,010	\$ 2,252	\$ 1,947,225	\$ 70,100	
Net Operations	467		(1,774)		23,454	(945)	(469,750)	11,151	
Adjustments			64,806	4,746		1	363,655	628,775	
FUND BALANCE: June 30, 1978	\$ 25,844	\$ 681,324	\$ 3,585,038	\$ 24,714	\$ 119,464	\$ 1,408	\$ 1,841,130	\$ 719,116	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	Unexpended Maintenance Renovation	Unexpended Physical Plant Building	Unexpended Oil & Gas Comm Building	NMC Unexpended Plant Account	MCM&T Unexpended Plant Account	WMC Unexpended Plant Account	WMC Sub Fee Fund	WMC Facility Revolving Building Fee Fund	
BALANCE SHEET	71301	71302	71303	71401	71501	71601	71602	71603	
ASSETS:									
Cash				\$ 2,031	\$ 52,013	\$ 6,251	\$ 3,952	\$ 9,689	
Receivables						129	131	214	
Inter-Entity Loans Receivable									
Investments				15,133	241,027				
Advances	\$ 30,000			17,331	65,734		4,025	7,068	
Other Assets									
TOTAL ASSETS	\$ 30,000			\$ 35,365	\$ 359,774	\$ 6,379	\$ 8,008	\$ 16,951	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities				\$ 74				\$ 533	
TOTAL LIABILITIES				\$ 74				\$ 533	
FUND BALANCE	\$ 30,000			\$ 35,291	\$ 359,774	\$ 6,379	\$ 8,008	\$ 16,418	
TOTAL LIABILITIES & FUND BALANCE	\$ 30,000			\$ 35,365	\$ 359,774	\$ 6,379	\$ 8,008	\$ 16,951	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue				\$ 1,821	\$ 343,586	\$ 7,401	\$ 7,424	\$ 17,111	
Income				750					
TOTAL RECEIPTS	\$ 50,936	\$ 13,895	\$ 60,000	\$ 2,571	\$ 343,586	\$ 7,401	\$ 7,424	\$ 17,111	
DISBURSEMENTS:									
Expenditures					\$ 500,000				
Withdrawals					85,509	1,011	340	2,186	
TOTAL DISBURSEMENTS	\$ 20,936	\$ 13,895	\$ 60,000	\$ 270	\$ 585,509	\$ 1,011	\$ 340	\$ 2,186	
PRIOR YEAR ADJUSTMENTS:	\$ 20,936	\$ 13,895	\$ 60,000	\$ 270					
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 30,000			\$ 2,301	\$ (242,013)	\$ 5,400	\$ 7,075	\$ 14,925	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 0	\$ 0	\$ 33,010	\$ 516,571	\$ 12,346	\$ 0	\$ 0	
Net Operations	30,000	0	0	2,301	(242,013)	5,400	7,075	14,925	
Adjustments	0	0	0	(20)	84,216	(11,457)	033	1,403	
FUND BALANCE: June 30, 1978	\$ 30,000	\$ 0	\$ 0	\$ 35,291	\$ 359,774	\$ 6,379	\$ 8,008	\$ 16,418	



ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	WMC Non-Resident Building Fee Fund	WMC Land Grant Earnings Fund	AES Unexpended Plant Account	UM Renewal & Replacement Account	MSU Renewal & Replacement Account	EMC Renewal & Replacement Account	NMC Renewal & Replacement Account	MCMS&T Renewal & Replacement Account
BALANCE SHEET	71604	71605	71811	72100	72201	72300	72401	72501
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable	\$ 2,369	\$ 07,300	\$ 5,106	\$ 63,006	\$ 79,006	\$ 88,206	\$ 23,520	
Investments	194				12,566			
Advances		4,035	110,217		156,917		266,265	\$ 58,000
Other Assets								
TOTAL ASSETS	\$ 2,563	\$ 51,304	\$ 115,363	\$ 63,006	\$ 408,000	\$ 88,206	\$ 289,704	\$ 58,000
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust				\$ 50,000				
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES				\$ 50,000				
FUND BALANCE	\$ 2,563	\$ 51,304	\$ 115,363	\$ 13,006	\$ 408,000	\$ 88,206	\$ 289,704	\$ 58,000
TOTAL LIABILITIES & FUND BALANCE	\$ 2,563	\$ 51,304	\$ 115,363	\$ 63,006	\$ 408,000	\$ 88,206	\$ 289,704	\$ 58,000
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 2,830	\$ 56,117	\$ 17,739		\$ 39,043		\$ 15,733	
Income				\$ 210,709	\$ 1,177,085	\$ 88,486	\$ 15,000	
TOTAL RECEIPTS	\$ 2,830	\$ 56,117	\$ 17,739	\$ 210,709	\$ 1,216,028	\$ 88,486	\$ 30,733	
DISBURSEMENTS:								
Expenditures								
Withdrawals	\$ 829	\$ 13,252	\$ 10,000	\$ 108,311	\$ 173,000	\$ 200	\$ 42,424	
TOTAL DISBURSEMENTS	\$ 829	\$ 13,252	\$ 31,077	\$ 108,311	\$ 1,025,056	\$ 200	\$ 42,424	
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income							\$ 526	
Expenditure-Withdrawals				\$ (39,675)			\$ 526	
TOTAL ADJUSTMENTS				\$ (39,675)				
NET OPERATIONS	\$ 2,010	\$ 42,865	\$ (13,338)	\$ (27,237)	\$ 17,072	\$ 88,286	\$ (11,165)	
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 0	\$ 0	\$ 128,700	\$ 40,333	\$ 409,287	\$ 0	\$ 301,226	\$ 58,000
Net Operations	2,010	42,865	(13,338)	(27,237)	17,072	88,286	(11,165)	0
Adjustments	553	8,470	1	0	22,130	0	(267)	0
FUND BALANCE: June 30, 1978	\$ 2,563	\$ 51,304	\$ 115,363	\$ 13,006	\$ 408,489	\$ 88,286	\$ 289,704	\$ 58,000



ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.									
BALANCE SHEET									
ASSETS:									
	AES Renewal & Replacement Account	UM Building Fee Debt Account	UM Field House Debt Account	UM Land Grant & Student Fee Account	UM 1956 Revenue Bond Debt Account	UM Swim Pool Debt Account	UM 1957 Revenue Bonds Debt Account	UM 1961 Revenue Bonds Debt Account	
	72911	73100	73106	73108	73109	73112	73110	73117	
Cash									
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS									
	\$ 71,239	\$ 610,179	\$ 130,973	\$ 2,000	\$ 385,087	\$ 21,301	\$ 182,552	\$ 126,502	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
	\$ 7,000	\$ 132,130	\$ 130,973	\$ 2,000	\$ 185,087	\$ 21,301	\$ 182,552	\$ 126,502	
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE									
	\$ 71,239	\$ 610,179	\$ 130,973	\$ 2,000	\$ 385,087	\$ 21,301	\$ 182,552	\$ 126,502	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS									
	\$ 9,104	\$ 730,167	\$ 11,721		\$ 9,858	\$ 1,201	\$ 1,690	\$ 5,324	
DISBURSEMENTS:									
Expenditures									
Withdrawals									
TOTAL DISBURSEMENTS									
	\$ 4,226	\$ 660,697	\$ 6,540		\$ 71,304	\$ 7,884	\$ 6,738	\$ 29,411	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
	\$ 4,226	\$ 660,697	\$ 6,540		\$ 95,000	\$ 13,000	\$ 25,000	\$ 25,000	
NET OPERATIONS									
	\$ 3,978	\$ 69,466	\$ 5,625		\$ (34,475)	\$ (605)	\$ (7,662)	\$ 2,291	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977									
Net Operations									
Adjustments									
FUND BALANCE: June 30, 1978									
	\$ 60,271	\$ 408,578	\$ 125,348	\$ 2,000	\$ 419,562	\$ 21,006	\$ 190,213	\$ 124,212	
	\$ 3,968	\$ 69,466	\$ 5,625		\$ (34,475)	\$ (605)	\$ (7,662)	\$ 2,291	
	\$ 64,239	\$ 478,044	\$ 130,973	\$ 2,000	\$ 385,087	\$ 21,301	\$ 182,552	\$ 126,502	

ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		UM 1963 Student Building Fee Revenue Bonds 73120	UM 1963A Revenue Bonds Debt Account 73123	UM 1963B Revenue Bonds Debt Account 73126	UM 1964 1st Revenue Bonds Debt Account 73120	UM 1964 2nd Revenue Bonds Debt Account 73132	UM 1965 Revenue Bonds Debt Account 73135	UM 1966 1st Revenue Bonds Debt Account 73139	UM 1966 2nd Revenue Bonds Debt Account 73141
BALANCE SHEET									
ASSETS:									
Cash		\$ 83,437	\$ 3,215	\$ 17,637	\$ 381	\$ 18,000	\$ (19,000)	\$ 4,942	\$ 536
Receivables									
Inter-Entity Loans Receivable		42,000	25,000	4,000	350,372	120,520	290,244	176,033	150,000
Investments		216,835	107,426	33,558	53,816	64,813	32,795	65,635	207,483
Advances									
Other Assets									
TOTAL ASSETS		\$ 342,272	\$ 149,449	\$ 55,195	\$ 413,560	\$ 203,333	\$ 254,039	\$ 246,610	\$ 448,010
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE		\$ 342,272	\$ 149,449	\$ 55,195	\$ 413,560	\$ 203,333	\$ 254,039	\$ 246,610	\$ 448,010
TOTAL LIABILITIES & FUND BALANCE									
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue		\$ 10,604	\$ 11,908	\$ 3,100	\$ 25,205	\$ 23,344	\$ 16,546	\$ 10,475	\$ 50,240
Income		147,125	43,724	17,765	62,555	77,030	32,803	65,688	220,975
TOTAL RECEIPTS		\$ 166,819	\$ 55,642	\$ 20,874	\$ 87,840	\$ 100,374	\$ 49,349	\$ 76,163	\$ 271,215
DISBURSEMENTS:									
Expenditures		\$ 53,250	\$ 34,967	\$ 9,978	\$ 54,879	\$ 98,357	\$ 43,996	\$ 51,808	\$ 236,785
Withdrawals		90,000	25,000	15,000	30,000	35,000	20,000	35,000	50,000
TOTAL DISBURSEMENTS		\$ 143,250	\$ 59,967	\$ 24,978	\$ 84,879	\$ 133,357	\$ 63,996	\$ 86,808	\$ 286,785
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income				\$ 600				\$ (7,356)	\$ 7,356
Expenditure-Withdrawals			\$ 13,808		\$ 54,360	\$ 65,469	\$ 33,095	\$ 61,160	\$ 26,650
TOTAL ADJUSTMENTS			\$ 13,808	\$ 600	\$ 54,360	\$ 65,469	\$ 33,095	\$ 53,804	\$ 34,006
NET OPERATIONS		\$ 23,569	\$ 9,443	\$ (3,504)	\$ 57,321	\$ 32,486	\$ 18,548	\$ 43,150	\$ 19,436
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 318,704	\$ 130,966	\$ 59,699	\$ 356,248	\$ 170,847	\$ 235,551	\$ 203,450	\$ 420,583
Net Operations		23,569	9,443	(3,504)	57,321	32,486	18,548	43,150	19,436
Adjustments		(1)	0	0	0	0	(60)	1	0
FUND BALANCE: June 30, 1978		\$ 342,272	\$ 149,440	\$ 55,195	\$ 413,560	\$ 203,333	\$ 254,039	\$ 246,610	\$ 448,010

FINANCIAL STATEMENTS		ACCOUNTING ENTITY NAME AND CODE						
BY ACCOUNTING ENTITY		UM 1971	MSU	MSU	MSU	MSU	MSU	EMC
AS OF JUNE 30, 1978		Student Union	RID 1954	RID 1956	RID 1957	RID 1963	RID 1971	Retirement of
FDR THE 1977/78 F.Y.		Building Revenue	Indebtedness	Indebtedness	Indebtedness	Indebtedness	Indebtedness	Account
		Account	Account	Account	Account	Account	Account	Account
BALANCE SHEET		73144	73201	73202	73203	73204	73205	73206
ASSETS:								
Cash		\$ 9,267	\$ 45,078	\$ 54,127		\$ 23,771	\$ 85,603	\$ 732,049
Receivables								
Inter-Entity Loans Receivable								
Investments		115,000						
Advances		231,759	1,785,034	120,892		878,245	100,938	
Other Assets								
TOTAL ASSETS		\$ 356,025	\$ 1,830,112	\$ 104,019		\$ 901,976	\$ 235,541	\$ 732,049
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES			\$ 15,364,000	\$ 161,000		\$ 4,180,000	\$ 1,750,000	
FUND BALANCE			\$ 15,364,000	\$ 161,000		\$ 4,180,000	\$ 1,750,000	
TOTAL LIABILITIES & FUND BALANCE		\$ 356,025	\$ (13,533,888)	\$ 23,019		\$ (3,278,024)	\$ (1,514,459)	\$ 732,049
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue		\$ 16,038	\$ 528,904	\$ 120,805		\$ 607,838	\$ 277,984	\$ 53,312
Income		102,035	2,768,748	235,267		866,821	456,286	265,156
TOTAL RECEIPTS		\$ 208,073	\$ 3,297,652	\$ 356,072		\$ 1,564,659	\$ 734,270	\$ 318,468
DISBURSEMENTS:								
Expenditures		\$ 152,354	\$ 627,300	\$ 4,986		\$ 212,964	\$ 98,000	
Withdrawals		45,000	3,148,043	295,703	\$ 1,720	1,546,980	1,022,050	\$ 364,246
TOTAL DISBURSEMENTS		\$ 197,354	\$ 3,775,343	\$ 300,689	\$ 1,720	\$ 1,759,944	\$ 1,120,050	\$ 364,246
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income			\$ (318,093)	\$ (2,894)		\$ (252,633)	\$ (91,131)	
Expenditure-Withdrawals			66,769					
TOTAL ADJUSTMENTS			\$ (251,324)	\$ (2,894)		\$ (252,633)	\$ (91,131)	
NET OPERATIONS		\$ 10,719	\$ (729,095)	\$ 52,489	\$ (1,720)	\$ (447,918)	\$ (466,051)	\$ (45,778)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977		\$ 325,306	\$ (13,363,885)	\$ (436,469)	\$ 1,720	\$ (3,097,062)	\$ (1,082,652)	\$ 778,737
Net Operations		10,719	(729,095)	52,489	(1,720)	(447,918)	(466,051)	(45,778)
Adjustments		20,000	559,092	406,099	0	267,956	35,100	0
FUND BALANCE: June 30, 1978		\$ 356,025	\$ (13,533,888)	\$ 23,019	\$ 0	\$ (3,278,024)	\$ (1,514,459)	\$ 732,049

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	NMC A G Series B Debt Reserve Account 73002	NMC 1972 Series A Debt Reserve 73003	NMC 1972 Series B Debt Reserve 73004	NMC 1972 Series C Debt Reserve 73005	NMC 1972 Series D Debt Reserve 73006	NMC 1972 Series E Debt Reserve 73007	NMC 1972 Series F Debt Reserve 73008	NMC 1972 Series G Debt Reserve 73009	
BALANCE SHEET									
ASSETS:									
Cash	\$ 16,792								
Receivables									
Inter-Entity Loans Receivable									
Investments	13,980	\$ 17,005	\$ 31,410	\$ 14,618	\$ 16,543	\$ 23,126	\$ 28,555	\$ 11,263	
Advances									
Other Assets									
TOTAL ASSETS	\$ 30,772	\$ 17,005	\$ 31,410	\$ 14,618	\$ 16,543	\$ 23,126	\$ 28,555	\$ 11,263	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$ 30,772	\$ 17,005	\$ 31,410	\$ 14,618	\$ 16,543	\$ 23,126	\$ 28,555	\$ 11,263	
TOTAL LIABILITIES & FUND BALANCE	\$ 30,772	\$ 17,005	\$ 31,410	\$ 14,618	\$ 16,543	\$ 23,126	\$ 28,555	\$ 11,263	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 734	\$ 11,100	\$ 20,525	\$ 9,442	\$ 10,974	\$ 15,313	\$ 18,361	\$ 7,078	
Income									
TOTAL RECEIPTS	\$ 734	\$ 11,100	\$ 20,525	\$ 9,442	\$ 10,974	\$ 15,313	\$ 18,361	\$ 7,078	
DISBURSEMENTS:									
Expenditures		\$ 2,595	\$ 4,345	\$ 2,257	\$ 2,530	\$ 3,719	\$ 5,248	\$ 2,065	
Withdrawals		6,000	12,000	5,000	6,000	8,000	8,000	3,000	
TOTAL DISBURSEMENTS		\$ 8,595	\$ 16,345	\$ 7,257	\$ 8,530	\$ 11,719	\$ 13,248	\$ 5,065	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 734	\$ 2,505	\$ 4,180	\$ 2,185	\$ 2,444	\$ 3,594	\$ 5,113	\$ 2,013	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 30,037	\$ 14,590	\$ 27,230	\$ 12,433	\$ 14,009	\$ 19,532	\$ 23,442	\$ 9,250	
Net Operations	734	2,505	4,180	2,185	2,444	3,594	5,113	2,013	
Adjustments	1		0		0		0	0	
FUND BALANCE: June 30, 1978	\$ 30,772	\$ 17,095	\$ 31,410	\$ 14,618	\$ 16,543	\$ 23,126	\$ 28,555	\$ 11,263	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	NMC 1972 Series H Debt Reserve 73410	MCMS&T Retirement of Debt 1958 ISS 73501	MCMS&T Retirement of Debt 1970 ISS 73502	MCMS&T Trustee Sinking Fund Account 73503	WMC 1966 Series A Sinking Fund Account 73601	WMC 1966 Series B Sinking Fund Account 73602	WMC 1966 Series C Sinking Fund Account 73603	WMC 1966 Series D Sinking Fund Account 73604	
BALANCE SHEET									
ASSETS:									
Cash									
Receivables									
Inter-Entity Loans Receivable			\$ 1,600						
Investments	\$ 116,460			\$ 118,958					
Advances									
Other Assets									
TOTAL ASSETS	\$ 116,460		\$ 1,600	\$ 118,958					
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$ 116,460		\$ 1,600	\$ 118,958					
TOTAL LIABILITIES & FUND BALANCE	\$ 116,460		\$ 1,600	\$ 118,958					
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income									
TOTAL RECEIPTS	\$ 72,076	\$ 10,200	\$ 100,025	\$ 118,958	\$ 10,026	\$ 15,730	\$ 13,173	\$ 24,580	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 26,220	\$ 4,290	\$ 87,425		\$ 5,926	\$ 5,730	\$ 8,173	\$ 14,580	
TOTAL DISBURSEMENTS	\$ 26,220	\$ 4,290	\$ 87,425	\$ 118,958	\$ 5,926	\$ 10,000	\$ 5,000	\$ 10,000	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ 26,756		\$ 1,600	\$ (357)					
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 90,704	\$ 0	\$ 0	\$ 118,315	\$ 0	\$ 0	\$ 0	\$ 0	
Net Operations	26,756	0	1,600	(357)	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
FUND BALANCE: June 30, 1978	\$ 116,460	\$ 0	\$ 1,600	\$ 118,958	\$ 0	\$ 0	\$ 0	\$ 0	

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	WMC 1967 Series A Sinking Fund Account	WMC 1967 Series B Sinking Fund Account	AES Retirement of Indebtedness Account	UM Net Investment In Plant Account	MSU Net Investment In Plant Account	EMC Net Investment In Plant Account	NMC Net Investment In Plant Account	CES Net Investment In Plant Account	
BALANCE SHEET	73605	73606	73601	74100	74201	74300	74401	74701	
ASSETS:									
Cash									
Receivables		\$ 12,749	\$ 3						
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets				\$ 64,476,213	\$ 77,884,604	\$ 19,625,698	\$ 12,886,688	\$ 452,855	
TOTAL ASSETS		\$ 12,749	\$ 3	\$ 64,476,213	\$ 77,884,604	\$ 19,625,698	\$ 12,886,688	\$ 452,855	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities				\$ 17,367,080					
TOTAL LIABILITIES				\$ 17,367,080	\$ 107,527	\$ 4,600,000	\$ 3,171,000		
FUND BALANCE									
TOTAL LIABILITIES & FUND BALANCE		\$ 12,749	\$ (51,603)	\$ 47,109,133	\$ 77,777,077	\$ 15,025,698	\$ 9,715,688	\$ 452,855	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 18,340	\$ 18,498	\$ 28,832		\$ 25,661				
Income									
TOTAL RECEIPTS	\$ 18,340	\$ 18,498	\$ 28,832		\$ 25,661				
DISBURSEMENTS:									
Expenditures	\$ 12,660	\$ 11,648	\$ 952						
Withdrawals	20,000	6,000			\$ 6,072				
TOTAL DISBURSEMENTS	\$ 32,660	\$ 17,648	\$ 952		\$ 6,072				
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals	\$ 14,320								
TOTAL ADJUSTMENTS	\$ 14,320								
NET OPERATIONS		\$ 850	\$ 27,880		\$ 19,589				
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 11,890	\$ (79,480)	\$ 0	\$ 74,741,261	\$ 14,738,774	\$ 9,453,083	\$ 443,703	
Net Operations	0	850	27,880	0	19,589	0	0	0	
Adjustments	0	0	0	47,109,133	3,016,227	286,924	262,605	9,112	
FUND BALANCE: June 30, 1978	\$ 0	\$ 12,749	\$ (51,600)	\$ 47,109,133	\$ 77,777,077	\$ 15,025,698	\$ 9,715,688	\$ 452,855	

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	AES Investment In Plant Account	UM Agency Account	U of M Bad Debt Clearing Account	U of M Payroll Clearing Account	UM Associated Students Account	UM Basic Education Opportunity Grants	U of M Trust Fund	MSU Student Business Office
	74801	80100	80101	80102	80111	80125	80140	80201
BALANCE SHEET								
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY	ACCOUNTING ENTITY NAME AND CODE							
	MSU Miscellaneous Agency Account	MSU BOEG Financial Aid	MSU Bad Debt Clearing Account	MSU Associated Students Account	NMC General Agency Account	NMC Bad Debt Clearing Account	MCMS&T Associated Student Account	MCMS&T Other Agency Account
BALANCE SHEET	90202	90203	90204	90201	90202	90203	90201	90202
ASSETS:								
Cash	\$ 720,373	\$ 12,318	\$ 11,214	\$ 10,571	\$ 93,010	\$ 7,346	\$ (900)	\$ 26,242
Receivables				407	220			
Inter-Entity Loans Receivable								
Investments	5,000							
Advances	347,407			7,032	9,041		14,184	31,134
Other Assets								
TOTAL ASSETS	\$ 1,072,780	\$ 12,318	\$ 11,214	\$ 18,011	\$ 93,180	\$ 7,346	\$ 13,285	\$ 57,376
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable				370	22,589		500	3,007
Funds Held in Trust							(3,550)	47,486
Deferred Accounts Receivable					49,098			5,872
Other Liabilities			\$ 11,214			\$ 7,346		
TOTAL LIABILITIES			\$ 11,214	\$ 370	\$ 71,686	\$ 7,346	\$ (3,050)	\$ 57,365
FUND BALANCE	\$ 1,072,780	\$ 12,318		\$ 17,632	\$ 21,494		\$ 16,331	\$ 11
TOTAL LIABILITIES & FUND BALANCE	\$ 1,072,780	\$ 12,318	\$ 11,214	\$ 18,011	\$ 93,180	\$ 7,346	\$ 13,285	\$ 57,376
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 2,773			700	548		\$ 1,869	\$ 500
Income	9,052,756	\$ 1,193,000		144,675	326,279		55,760	
TOTAL RECEIPTS	\$ 9,055,489	\$ 1,193,000		\$ 105,375	\$ 326,827		\$ 57,629	\$ 500
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	\$ 8,552,581	\$ 1,246,508		\$ 103,026	\$ 324,922		\$ 54,616	\$ 529
PRIOR YEAR ADJUSTMENTS:	\$ 8,552,581	\$ 1,246,508		\$ 103,026	\$ 324,922		\$ 54,616	\$ 529
Revenue-Income								
Expenditure-Withdrawals	\$ (196)							
TOTAL ADJUSTMENTS	\$ (196)							
NET OPERATIONS	\$ 502,712	\$ (53,508)		\$ 2,349	\$ (7,995)		\$ 3,013	\$ 11
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 575,919	\$ 65,695	\$ 0	\$ 15,576	\$ 20,478	\$ 0	\$ 19,533	\$ 10,208
Net Operations	502,712	(53,508)	0	2,349	(7,995)	0	3,013	11
Adjustments	(5,951)	141	0	(243)	11	0	(5,215)	(10,208)
FUND BALANCE: June 30, 1978	\$ 1,072,780	\$ 12,318	\$ 0	\$ 17,632	\$ 21,494	\$ 0	\$ 16,331	\$ 11



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		MCM&T Bad Debt Clearing Account	Payroll Revolving Account	WMC Associated Students Account	WMC Other Agency Account	WMC Wesolite Account	WMC Chinook Account	WMC General Deposit Account	WMC Room Deposit Account
<b>BALANCE SHEET</b>									
<b>ASSETS:</b>									
Cash		\$ 9,681	\$ 33,773	\$ 5,864	\$ 1,724	\$ 1,010	\$ 1,126	\$ 2,055	\$ 1,314
Receivables				402			228		
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
<b>TOTAL ASSETS</b>									
<b>LIABILITIES:</b>									
Accrued Liabilities									
Inter-Entity Loans Payable				53					
Funds Held in Trust					(25,116)				
Deferred Accounts Receivable									
Other Liabilities									
<b>TOTAL LIABILITIES</b>									
<b>FUND BALANCE</b>									
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>									
<b>STATEMENT OF OPERATIONS</b>									
<b>RECEIPTS:</b>									
Revenue									
Income				7					
<b>TOTAL RECEIPTS</b>				19,596					
<b>DISBURSEMENTS:</b>									
Expenditures									
Withdrawals									
<b>TOTAL DISBURSEMENTS</b>				17,961	423	2,035	9,168		
<b>PRIOR YEAR ADJUSTMENTS:</b>									
Revenue-Income									
Expenditure-Withdrawals									
<b>TOTAL ADJUSTMENTS</b>									
<b>NET OPERATIONS</b>									
<b>STATEMENT OF CHANGES IN FUND BALANCE</b>									
<b>FUND BALANCE: July 1, 1977</b>									
Net Operations				7,510	31,770				
Adjustments				1,642	(423)	321	206		
<b>FUND BALANCE: June 30, 1978</b>				(2,039)	(4,516)	680	580		

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE									
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		WMC BIA Grants Account A0609	WMC Jim Spahr Memorial Scholarship A0610	WMC Student Receivables Account A0611	WMC Scholarships Account A0612	EMC Putman Memorial Award A1301	EMC Bureau of Indian Affairs Scholarship A1303	EMC Montana/Dakota Utilities Scholarship O1304	EMC Miscellaneous Scholarship Account A1310		
BALANCE SHEET											
ASSETS:											
Cash	\$ 1,225	\$	137	\$ (28,192)	\$ 3,874	\$ 145	\$ 2,891	\$ 250	\$	\$ 69	
Receivables				28,192							
Inter-Entity Loans Receivable											
Investments											
Advances											
Other Assets											
TOTAL ASSETS		\$ 1,225	\$ 3,160		\$ 3,874	\$ 145	\$ 2,891	\$ 250	\$	\$ 69	
LIABILITIES:											
Accrued Liabilities											
Inter-Entity Loans Payable											
Funds Held in Trust											
Deferred Accounts Receivable											
Other Liabilities											
TOTAL LIABILITIES		\$ 1,225	\$ 3,160		\$ 3,874	\$ 145	\$ 2,891	\$ 250	\$	\$ 69	
FUND BALANCE											
TOTAL LIABILITIES & FUND BALANCE		\$ 1,225	\$ 3,160		\$ 3,874	\$ 145	\$ 2,891	\$ 250	\$	\$ 69	
STATEMENT OF OPERATIONS											
RECEIPTS:											
Revenue		\$	65				\$ 133,106	\$ 250	\$	\$ 10,685	
Income			95				\$ 133,106	\$ 250	\$	\$ 10,685	
TOTAL RECEIPTS		\$	160								
DISBURSEMENTS:											
Expenditures											
Withdrawals											
TOTAL DISBURSEMENTS							\$ 133,139		\$	\$ 11,418	
PRIOR YEAR ADJUSTMENTS:							\$ 133,139		\$	\$ 11,418	
Revenue-Income											
Expenditure-Withdrawals											
TOTAL ADJUSTMENTS											
NET OPERATIONS											
STATEMENT OF CHANGES IN FUND BALANCE											
FUND BALANCE: July 1, 1977		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Net Operations											
Adjustments											
FUND BALANCE: June 30, 1978		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

## ACCOUNTING ENTITY NAME AND CODE

ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.								
BALANCE SHEET								
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	WMC Spurs 81606	WMC Circle K 81607	WMC Mens Intramurals 81608	WMC Kappa Delta Pi 81609	WMC Handball Club 81610	WMC Art Club 81611	WMC Chanticleers 81612	WMC Flower Fund 81613	
BALANCE SHEET									
ASSETS:									
Cash	\$ 85	\$ 0	\$ 56	\$ 254	\$ 15	\$ 184	\$ 53	\$ 19	
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 85	\$ 0	\$ 56	\$ 254	\$ 15	\$ 184	\$ 53	\$ 19	
LIABILITIES:									
Accrued Liabilities				\$ 173					
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES				\$ 173					
FUND BALANCE	\$ 85	\$ 0	\$ 56	\$ 81	\$ 15	\$ 184	\$ 53	\$ 19	
TOTAL LIABILITIES & FUND BALANCE	\$ 85	\$ 0	\$ 56	\$ 254	\$ 15	\$ 184	\$ 53	\$ 19	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income	\$ 2,088	\$ 400	\$ 879	\$ 657	\$ 15	\$ 189	\$ 53	\$ 98	
TOTAL RECEIPTS	\$ 2,088	\$ 400	\$ 879	\$ 657	\$ 15	\$ 189	\$ 53	\$ 98	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 2,227	\$ 557	\$ 633	\$ 849		\$ 133		\$ 116	
TOTAL DISBURSEMENTS	\$ 2,227	\$ 557	\$ 633	\$ 849		\$ 133		\$ 116	
PRIOR YEAR ADJUSTMENTS:									
Revenue Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ (139)	\$ (67)	\$ 246	\$ (192)	\$ 15	\$ 56	\$ 53	\$ (18)	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Net Operations	(139)	(67)	246	(192)	15	56	53	(18)	
Adjustments	224	75	(190)	273	0	128	0	37	
FUND BALANCE: June 30, 1978	\$ 85	\$ 0	\$ 56	\$ 91	\$ 15	\$ 184	\$ 53	\$ 19	

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

## ACCOUNTING ENTITY NAME AND CODE

## BALANCE SHEET

## ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets

## TOTAL ASSETS

## LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities

## TOTAL LIABILITIES

## FUND BALANCE

## TOTAL LIABILITIES &amp; FUND BALANCE

## STATEMENT OF OPERATIONS

## RECEIPTS:

Revenue  
Income

## TOTAL RECEIPTS

## DISBURSEMENTS:

Expenditures  
Withdrawals

## TOTAL DISBURSEMENTS

## PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

## TOTAL ADJUSTMENTS

## NET OPERATIONS

## STATEMENT OF CHANGES IN FUND BALANCE

## FUND BALANCE: July 1, 1977

Net Operations  
Adjustments

## FUND BALANCE: June 30, 1978

WMC Music Club	WMC Science Club	WMC Womens Intramural Association	WMC Student Education Association	WMC Associated Women Students	WMC Music Maze	WMC Cheerleaders	WMC Pop Band
81614	81615	81616	81617	81618	81619	81620	81621
\$ 795	\$ 85	\$ 342	\$ 163	\$ 126	\$ 183		\$ 436
\$ 795	\$ 85	\$ 342	\$ 163	\$ 126	\$ 183		\$ 436
\$ 795	\$ 85	\$ 342	\$ 163	\$ 126	\$ 183		\$ 436
\$ 632	\$ 354					\$ 110	
\$ 632	\$ 354					\$ 110	
\$ 471	\$ 5	\$ 226	\$ 22		\$ 301		\$ 139
\$ 471	\$ 5	\$ 226	\$ 22		\$ 301		\$ 139
\$ 161	\$ (5)	\$ 128	\$ (22)		\$ (301)	\$ 110	\$ (139)
\$ 0	\$ 0	\$ 128	\$ (22)	\$ 0	\$ 0	\$ 0	\$ 0
\$ 634	\$ 0	\$ 214	\$ 185	\$ 126	\$ 484	\$ (110)	\$ 576
\$ 705	\$ 0	\$ 342	\$ 163	\$ 126	\$ 183	\$ 0	\$ 436

ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	WMC Penn Club	EMC S O American Forensics Association	EMC S O Aparuka Social Account	EMC S O Alpha Psi Kappa Account	EMC S O Alumni Club Association Account	EMC S O Art Club Account	EMC S O Alpha Psi Omega Account	EMC S O Alpha Mu Gamma Account
BALANCE SHEET	81622	83301	83302	83303	83304	83305	83306	83307
ASSETS:								
Cash	\$ 163	\$ 97	\$ 48	\$ 540	\$ 644	\$ 525	\$ 4	\$ 147
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 163	\$ 97	\$ 48	\$ 540	\$ 644	\$ 525	\$ 4	\$ 147
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable		250						
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES	\$ -	250						
FUND BALANCE	\$ 163	\$ (153)	\$ 48	\$ 540	\$ 644	\$ 525	\$ 4	\$ 147
TOTAL LIABILITIES & FUND BALANCE	\$ 163	\$ 97	\$ 48	\$ 540	\$ 644	\$ 525	\$ 4	\$ 147
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS	\$ 43	\$ 70	\$ 156	\$ 1,006	\$ 10	\$ 1,196	\$	\$ 210
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	\$ 159	\$ 153	\$ 132	\$ 513	\$	\$ 553	\$ 316	\$ 125
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS	\$ (116)	\$ (93)	\$ 24	\$ 493	\$ 10	\$ 643	\$ (316)	\$ 85
NET OPERATIONS	\$ (116)	\$ (93)	\$ 24	\$ 493	\$ 10	\$ 643	\$ (316)	\$ 85
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	\$ 0	\$ (70)	\$ 24	\$ 57	\$ 634	\$ (118)	\$ 319	\$ 62
Net Operations	(116)	(93)	24	493	10	643	(316)	85
Adjustments	279	0	0	(11)	0	0	1	0
FUND BALANCE: June 30, 1978	\$ 163	\$ (153)	\$ 48	\$ 549	\$ 644	\$ 525	\$ 4	\$ 147

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	EMC S O Band Uniform Fund Account 83309	EMC S O Center for Handicapped Account 83310	EMC S O EMC Memorial Fund Account 83312	EMC F O Faculty Senate Account 83313	EMC S O German Club Account 83314	EMC S O HOER Club Account 83315	EMC S O Humanities Performance Fund 83316	EMC S O Intercollegiate Knights Account 83317	
BALANCE SHEET									
ASSETS:									
Cash	\$ 5,170	\$ 504	\$ 47	\$ 214	\$ 3	\$ 485	\$ 1,146	\$ 270	
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$ 5,170	\$ 504	\$ 47	\$ 214	\$ 3	\$ 485	\$ 1,146	\$ 270	
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$ 5,170	\$ 504	\$ 47	\$ 214	\$ 3	\$ 485	\$ 1,146	\$ 270	
TOTAL LIABILITIES & FUND BALANCE	\$ 5,170	\$ 504	\$ 47	\$ 214	\$ 3	\$ 485	\$ 1,146	\$ 270	
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue	\$ 222	\$ 49		\$ 437		\$ 319	\$ 355	\$ 575	
Income		\$ 1,016		\$ 437		\$ 319	\$ 355	\$ 575	
TOTAL RECEIPTS	\$ 222	\$ 1,065		\$ 437		\$ 319	\$ 355	\$ 575	
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$ 417	\$ 2,152		\$ 896		\$ 305	\$ 93	\$ 559	
TOTAL DISBURSEMENTS	\$ 417	\$ 2,152		\$ 896		\$ 305	\$ 93	\$ 559	
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$ (195)	\$ (1,087)		\$ (459)		\$ (77)	\$ 262	\$ 16	
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$ 5,364	\$ 1,590	\$ 47	\$ 673	\$ 3	\$ 561	\$ 880	\$ 254	
Net Operations	(195)	(1,087)	0	(459)	0	(77)	262	16	
Adjustments	1	1	0	0	0	1	0	0	
FUND BALANCE: June 30, 1978	\$ 5,170	\$ 504	\$ 47	\$ 214	\$ 3	\$ 485	\$ 1,142	\$ 270	



ACCOUNTING ENTITY NAME AND CODE								
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	EMC S O International Club Account 83318	EMC S O Kappa Delta Epsilon Account 83319	EMC S O Kayota Players Account 83320	EMC S O Lambda Kappa of Kappa 83321	EMC S O Music Education National 83322	EMC S O Kappa Delta Account 83323	EMC S O Petro Rimrock Act Account 83324	EMC S O Petro Hall Social Account 83325
BALANCE SHEET								
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								



FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

ACCOUNTING ENTITY NAME AND CODE

BALANCE SHEET

ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets

TOTAL ASSETS

LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities

TOTAL LIABILITIES

FUND BALANCE

TOTAL LIABILITIES & FUND BALANCE

STATEMENT OF OPERATIONS

RECEIPTS:

Revenue  
Income

TOTAL RECEIPTS

DISBURSEMENTS:

Expenditures  
Withdrawals

TOTAL DISBURSEMENTS

PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

TOTAL ADJUSTMENTS

NET OPERATIONS

STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977

Net Operations  
Adjustments

FUND BALANCE: June 30, 1978

EMC S O Rimrock Hall Social Account 83326	EMC S O Rodeo Account 83327	EMC S O Sparkgap Account 83328	EMC S O Spurs Account 83329	EMC S O Student Education Account 83330	EMC S O Ski Club Account 83331	EMC S O Inter-Tribal Indian Club Account 83332	EMC S O Gallery Account 83333
\$ 96	\$ 5	\$ 5	\$ 306	\$ 489	\$ 172	\$ 15	\$ 246
\$ 86	\$ 5	\$ 5	\$ 306	\$ 489	\$ 172	\$ 15	\$ 246
\$ 86	\$ 5	\$ 5	\$ 306	\$ 489	\$ 172	\$ 15	\$ 246
\$ 836	\$ 2,449		\$ 1,194			\$ 870	\$ 1,238
\$ 836	\$ 2,449		\$ 1,194			\$ 870	\$ 1,238
\$ 1,257			\$ 1,629	\$ 6		\$ 870	\$ 1,079
\$ 1,257			\$ 1,629	\$ 6		\$ 870	\$ 1,079
\$ (421)	\$ 2,449		\$ (435)	\$ (6)			\$ 150
\$ 507	\$ (2,444)	\$ 5	\$ 741	\$ 494	\$ 172	\$ 15	\$ 98
\$ (421)	\$ 2,449	\$ 0	\$ (435)	\$ (6)	\$ 0	\$ 0	\$ 100
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1)
\$ 86	\$ 5	\$ 5	\$ 306	\$ 489	\$ 172	\$ 15	\$ 246

ACCOUNTING ENTITY NAME AND CODE									
FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		EMC S O Tri Sigma Account A3334	EMC S O Sigma Alpha Epsilon Account A3325	EMC S O Interfraternity Sorority Council A3336	EMC S O Lambda Chi Alpha Account A3337	EMC S O Potters Guild Account A3339	EMC S O Alpha Gamma Delta Account A3320	EMC S O Circle K Club Account A3340	EMC S O KEMC Radio Account A3341
BALANCE SHEET									
ASSETS:									
Cash		\$ 22	\$ 127	\$ 70	\$ 96	\$ 133	\$ 460	\$ 222	\$ 213
Receivables									
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS		\$ 22	\$ 127	\$ 70	\$ 96	\$ 133	\$ 460	\$ 222	\$ 213
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE		\$ 22	\$ 127	\$ (30)	\$ (14)	\$ 133	\$ 460	\$ 222	\$ 213
TOTAL LIABILITIES & FUND BALANCE		\$ 22	\$ 127	\$ 70	\$ 96	\$ 133	\$ 460	\$ 222	\$ 213
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income		\$ 129	\$ 148	\$ 388	\$ 25	\$ 756	\$ 1,328		\$ 323
TOTAL RECEIPTS		\$ 129	\$ 148	\$ 388	\$ 25	\$ 756	\$ 1,328		\$ 323
DISBURSEMENTS:									
Expenditures									
Withdrawals		\$ 492	\$ 21	\$ 557	\$ 53	\$ 805	\$ 999		\$ 150
TOTAL DISBURSEMENTS		\$ 492	\$ 21	\$ 557	\$ 53	\$ 805	\$ 999		\$ 150
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS		\$ (363)	\$ 127	\$ (169)	\$ (24)	\$ (49)	\$ 329		\$ 173
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977		\$ 395	\$ 0	\$ 139	\$ 13	\$ 182	\$ 132	\$ 222	\$ 40
Net Operations		(363)	127	(169)	(24)	(49)	329	0	173
Adjustments		0	0	0	1	0	(1)	0	0
FUND BALANCE: June 30, 1978		\$ 22	\$ 127	\$ (30)	\$ (14)	\$ 133	\$ 460	\$ 222	\$ 213

## ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

## BALANCE SHEET

## ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets

## TOTAL ASSETS

## LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities

## TOTAL LIABILITIES

## FUND BALANCE

## TOTAL LIABILITIES &amp; FUND BALANCE

## STATEMENT OF OPERATIONS

## RECEIPTS:

Revenue  
Income

## TOTAL RECEIPTS

## DISBURSEMENTS:

Expenditures  
Withdrawals

## TOTAL DISBURSEMENTS

## PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

## TOTAL ADJUSTMENTS

## NET OPERATIONS

## STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977  
Net Operations  
Adjustments

FUND BALANCE: June 30, 1978

EMC S O Marketing Management Club	EMC S O Tennis Club	EMC S O Cisal Hall Social	EMC S O Delta Nu Alpha	EMC S O St Council Except Children	EMC S O Accounting Club	EMC S O Psi Chi Account	EMC S G Student Government Account
83342	83343	83344	83345	83345	83347	83348	85301
\$ 18 \$	65 \$	90 \$	33 \$	274 \$	78 \$		
\$ 18 \$	65 \$	90 \$	33 \$	274 \$	78 \$		
\$ 52		159 \$	157 \$	442 \$	115 \$	200 \$	23,155
\$ 52		159 \$	157 \$	442 \$	115 \$	200 \$	740
							23,895
\$ 34	719 \$	160 \$	124 \$	168 \$	37 \$	200 \$	29,303
\$ 34	719 \$	160 \$	124 \$	169 \$	37 \$	200 \$	29,303
\$ 18	(719)	(10)	33	274	78		(5,408)
\$ 0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,408
18	(719)	(10)	33	274	78	0	(5,408)
0	0	0	0	0	0	0	0
\$ 18	(719)	(10)	33	274	78	0	\$ 0

ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	EMC S G Student Government FWS	EMC S G Art Account	EMC S G Capital Construction Account	EMC S G Information Desk Account	EMC S G Cheerleaders Account	EMC S G Drama Account	EMC S G Forensics Account	EMC S G Petro Summer Playhouse Account
BALANCE SHEET	95302	95303	95304	95305	95306	95308	95309	95311
ASSETS:								
Cash								
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS								
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE								
TOTAL LIABILITIES & FUND BALANCE								
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue								
Income								
TOTAL RECEIPTS								
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS								
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS								
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977								
Net Operations								
Adjustments								
FUND BALANCE: June 30, 1978								

ACCOUNTING ENTITY NAME AND CODE								
	EMC S G Marquee Account	EMC S G Music Account	EMC S G Operations Account	EMC S G Organizational Grants Account	EMC S G Outdoor Recreation Account	EMC S G Misc EMC Account	EMC S G Readers Theatre Account	EMC S G Rodeo Train, Account
	08112	05313	05314	05317	05316	15317	08115	08110
BALANCE SHEET								
ASSETS:								
Cash	44	\$ 1,692	\$ 1,513	\$ 1,310	\$ 2,360	\$ 626	\$ 04	\$ 220
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	44	\$ 1,692	\$ 1,513	\$ 1,310	\$ 2,360	\$ 626	\$ 04	\$ 220
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held In Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES								
FUND BALANCE	50		654				100	
TOTAL LIABILITIES & FUND BALANCE	(6)	\$ 1,692	\$ 950	\$ 1,310	\$ 2,360	\$ 626	\$ (16)	\$ 220
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue		\$ 56						
Income	225	4,070	\$ 13,673	\$ 1,510	\$ 4,436	\$ 450	\$ 1,660	
TOTAL RECEIPTS	225	4,126	\$ 13,673	\$ 1,500	\$ 4,436	\$ 450	\$ 1,660	
DISBURSEMENTS:								
Expenditures								
Withdrawals								
TOTAL DISBURSEMENTS	588	\$ 5,206	\$ 15,303	\$ 1,020	\$ 3,551	\$ 516	\$ 2,600	\$ 175
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS	(363)	\$ (1,080)	\$ (1,630)	\$ 460	\$ 1,090	\$ (66)	\$ (038)	\$ (175)
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE: July 1, 1977	307	\$ 3,261	\$ 3,570	\$ 040	\$ 470	\$ 100	\$ 000	\$ 200
Net Operations Adjustments	(363)	(1,080)	(1,630)	460	1,090	(66)	(038)	(175)
FUND BALANCE: June 30, 1978	(56)	\$ 2,181	\$ 1,940	\$ 1,500	\$ 3,560	\$ 034	\$ (038)	\$ 25

ACCOUNTING ENTITY NAME AND CODE

FINANCIAL STATEMENTS BY ACCOUNTING ENTITY AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY NAME AND CODE							
	EMC S G Student Activity Scholarship 85370	EMC S G Summer Activity & Workshops 85371	EMC S G Union Act Board Account 85372	EMC S G Intramural Account 85374	EMC S G Summer Operations Account 85376	EMC S G Summer Retort Account 85377	EMC S G Retort Account 85378	EMC Recreational Activity Program 85379
BALANCE SHEET								
ASSETS:								
Cash	\$ 12,110	\$ 166	\$ 2,033	\$ 12,261	\$ 47	\$ 528	\$ 9,724	\$ 370
Receivables								
Inter-Entity Loans Receivable								
Investments								
Advances								
Other Assets								
TOTAL ASSETS	\$ 12,110	\$ 166	\$ 2,033	\$ 12,261	\$ 47	\$ 528	\$ 9,724	\$ 370
LIABILITIES:								
Accrued Liabilities								
Inter-Entity Loans Payable								
Funds Held in Trust								
Deferred Accounts Receivable								
Other Liabilities								
TOTAL LIABILITIES		\$ 5,593	\$ 517	\$ 732	\$ 300	\$ 724	\$ 9,724	\$ 904
FUND BALANCE	\$ 12,110	\$ (5,427)	\$ 1,516	\$ 11,529	\$ (253)	\$ (196)	\$ 9,724	\$ (616)
TOTAL LIABILITIES & FUND BALANCE	\$ 12,110	\$ 166	\$ 2,033	\$ 12,261	\$ 47	\$ 528	\$ 9,724	\$ 370
STATEMENT OF OPERATIONS								
RECEIPTS:								
Revenue	\$ 155			\$ 126			\$ 130	
Income	\$ 10,860	\$ 10,385	\$ 46,053	\$ 48,354	\$ 534	\$ 612	\$ 18,408	\$ 7,826
TOTAL RECEIPTS	\$ 11,015	\$ 10,385	\$ 46,053	\$ 48,480	\$ 534	\$ 612	\$ 18,538	\$ 7,956
DISBURSEMENTS:								
Expenditures								
Withdrawals	\$ 8,187	\$ 11,034	\$ 44,830	\$ 38,697	\$ 641	\$ 1,563	\$ 11,047	\$ 7,602
TOTAL DISBURSEMENTS	\$ 8,187	\$ 11,034	\$ 44,830	\$ 38,697	\$ 641	\$ 1,563	\$ 11,047	\$ 7,602
PRIOR YEAR ADJUSTMENTS:								
Revenue-Income								
Expenditure-Withdrawals								
TOTAL ADJUSTMENTS								
NET OPERATIONS	\$ 2,828	\$ (1,549)	\$ 2,114	\$ 9,783	\$ (107)	\$ (951)	\$ 7,491	\$ 354
STATEMENT OF CHANGES IN FUND BALANCE								
FUND BALANCE July 1, 1977	\$ 9,724	\$ (7,878)	\$ (500)	\$ 1,666	\$ (146)	\$ 74	\$ 1,724	\$ (800)
Net Operations	\$ 2,828	\$ (1,549)	\$ 2,114	\$ 9,783	\$ (107)	\$ (951)	\$ 7,491	\$ 354
Adjustments								
FUND BALANCE June 30, 1978	\$ 12,552	\$ (9,427)	\$ 3,614	\$ 11,449	\$ (253)	\$ (196)	\$ 9,215	\$ (446)

FINANCIAL STATEMENTS  
BY ACCOUNTING ENTITY  
AS OF JUNE 30, 1978  
FOR THE 1977-78 F.Y.

ACCOUNTING ENTITY NAME AND CODE

BALANCE SHEET

ASSETS:

Cash  
Receivables  
Inter-Entity Loans Receivable  
Investments  
Advances  
Other Assets

TOTAL ASSETS

LIABILITIES:

Accrued Liabilities  
Inter-Entity Loans Payable  
Funds Held in Trust  
Deferred Accounts Receivable  
Other Liabilities

TOTAL LIABILITIES

FUND BALANCE

TOTAL LIABILITIES & FUND BALANCE

STATEMENT OF OPERATIONS

RECEIPTS:

Revenue  
Income

TOTAL RECEIPTS

DISBURSEMENTS:

Expenditures  
Withdrawals

TOTAL DISBURSEMENTS

PRIOR YEAR ADJUSTMENTS:

Revenue-Income  
Expenditure-Withdrawals

TOTAL ADJUSTMENTS

NET OPERATIONS

STATEMENT OF CHANGES IN FUND BALANCE

FUND BALANCE: July 1, 1977

Net Operations

Adjustments

FUND BALANCE: June 30, 1978

EMC S G 77 Rimrock Yearbook Account	EMC S G Legal Services	EMC S G Student Litigation Costs	EMC S G Contingency Account	EMC S G Emergency Account	EMC 75 - 76 BEOG Account	EMC 76 NAIA Tournament Account	EMC 76 Fine Arts Insurance Account
85331	85332	85333	86301	86302	87301	88302	89333
\$	\$ 1,810	\$ 27	\$ 11,324	\$ 1,238	\$ 3,673	\$ 255	\$ 75
			5,000	7,036	1,851		
			14,071				
\$	\$ 1,810	\$ 27	\$ 31,205	\$ 8,274	\$ 5,524	\$ 255	\$ 75
\$	\$ 35				\$ 1,851		
\$	\$ 1,775	\$ 27	\$ 31,205	\$ 8,274	\$ 3,673	\$ 255	\$ 75
\$	\$ 1,810	\$ 27	\$ 31,205	\$ 8,274	\$ 5,524	\$ 255	\$ 75
\$	\$ 84		\$ 1,103	\$ 504	\$ (34,263)		
\$ 740	\$ 8,000	\$ 103	\$ 14,096		\$ 571,685	\$ 1,260	
\$ 740	\$ 8,094	\$ 103	\$ 15,189	\$ 504	\$ 537,422	\$ 1,260	
\$ 051	\$ 6,309	\$ 166	\$ 9,562		\$ 568,012	\$ 1,261	
\$ 051	\$ 6,309	\$ 166	\$ 9,562		\$ 568,012	\$ 1,261	
\$ (211)	\$ 1,775	\$ 27	\$ 5,627	\$ 504	\$ (30,500)	\$ (1)	
\$ (130)	\$ 0	\$ 0	\$ 25,668	\$ 7,770	\$ 34,263	\$ 255	\$ 75
\$ (211)	\$ 1,775	\$ 27	\$ 5,627	\$ 504	\$ (30,500)	\$ (1)	\$ 0
\$ 350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 1,775	\$ 27	\$ 31,205	\$ 8,274	\$ 3,673	\$ 255	\$ 75



FINANCIAL STATEMENTS BY ACCOUNTING ENTITY		ACCOUNTING ENTITY NAME AND CODE							
AS OF JUNE 30, 1978 FOR THE 1977-78 F.Y.		EMC W Garrison Memorial Fund R8105	EMC Metric Consortium R8107	EMC Bad Debt Clearing Account R9306					
BALANCE SHEET									
ASSETS:									
Cash	\$	113	\$ 268	\$ 18					
Receivables				34,679					
Inter-Entity Loans Receivable									
Investments									
Advances									
Other Assets									
TOTAL ASSETS	\$	113	\$ 268	\$ 34,697					
LIABILITIES:									
Accrued Liabilities									
Inter-Entity Loans Payable									
Funds Held in Trust									
Deferred Accounts Receivable									
Other Liabilities									
TOTAL LIABILITIES									
FUND BALANCE	\$	113	\$ 268	\$ 34,697					
TOTAL LIABILITIES & FUND BALANCE	\$	113	\$ 268	\$ 34,697					
STATEMENT OF OPERATIONS									
RECEIPTS:									
Revenue									
Income	\$		\$ 376						
TOTAL RECEIPTS	\$		\$ 376						
DISBURSEMENTS:									
Expenditures									
Withdrawals	\$		\$ 108						
TOTAL DISBURSEMENTS	\$		\$ 108						
PRIOR YEAR ADJUSTMENTS:									
Revenue-Income									
Expenditure-Withdrawals									
TOTAL ADJUSTMENTS									
NET OPERATIONS	\$		\$ 268						
STATEMENT OF CHANGES IN FUND BALANCE									
FUND BALANCE: July 1, 1977	\$	113	\$ 0	\$ 0					
Net Operations		0	268	0					
Adjustments		0	0	0					
FUND BALANCE: June 30, 1978	\$	113	\$ 268	\$ 0					



## OPERATING RECEIPTS

"Operating receipts" is used in the Statewide Budgeting and Accounting System to identify collections available to finance the cost of governmental operations. Operating receipts are divided into two categories: revenue and income (as defined on page one).

Revenue and income received by the State of Montana are identified in terms of an eight-digit, pre-established revenue identification code. At the uppermost level of the structure, thirteen classifications are identified.\* Classifications are further subdivided into sources. Sources can be further identified in terms of categories and categories are further subdivided by objects. This presentation identifies revenue/income at the "Source" level. A complete analysis of revenue/income is available upon request. The classifications used in the Statewide Systems are defined below:

**LICENSES AND PERMITS** — Charges levied on individuals or corporate entities to conduct specified activities for a specified period of time. Proceeds from licenses and permits are, generally, expended for purposes related to the activities for which the subject license or permit was issued.

**TAXES** — Compulsory charges levied by the State based on the value of properties, earnings, services, production or products for the purpose of financing services to the general public. Amounts levied are generally contingent upon the variable magnitude of that which is being taxed.

**SERVICE FEES** — A charge assessed by the State for rendering specific services to individuals, groups, or corporate entities. Fees assessed are usually designed to recover the cost of providing the subject services.

**INVESTMENT INCOME** — Earnings resulting from the investment of State resources.

**FINES** — Assessments made against individuals resulting from the violation of criminal statutes. Not included are fines, penalties, or assessments wherein civil or administrative laws have been violated.

**REIMBURSEMENTS** — Recovery of amounts necessarily expended by the State to provide needed services to non-state governmental agencies, individuals or corporate entities wherein the recovery was planned or anticipated at the time the expenditure was made. Not included are the recovery of amounts erroneously expended or expended as a convenience to others (expenditure abatements).

**SALE OF DOCUMENTS, MERCHANDISE, AND PROPERTY** — Proceeds derived from the sale of State-owned, controlled, or manufactured articles.

**RENTALS, LEASES, AND ROYALTIES** — Amounts derived from State-owned or controlled property used by others under contractual agreement on either a long-term (lease) or short-term (rental) basis or on a revenue sharing basis (royalties).

**FIDUCIARY AND TRUST** — Monies received by the State to be held and/or disbursed by the State in a custodial capability. Disbursements are, by statute or agreement, limited to specified purposes and monies received may not be used otherwise.

**MISCELLANEOUS INCOME** — Amounts received by the State which are not accurately identified under any other income classification and are not in sufficient magnitude to justify the establishment of a separate revenue identification classification.

**GRANTS, GIFTS, BEQUESTS, AND DONATIONS** — Monies received by the State to be used as specified to support State operations.

**INCOME COLLECTIONS AND TRANSFERS** — Money received from other accounting entities wherein the amount transferred has previously been accounted as revenue or wherein amounts collected and deposited are, of necessity, transacted as income.

**FEDERAL ASSISTANCE** — Money received by the State from Federal Sources, wherein the disbursement of the amount received relates to State operations (including subventions) but is restricted to specified purposes.

\*The thirteen classifications have been condensed into nine for report purposes.

[illegible]

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gfts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
RESTITUTION SOCIAL REHABILITATION SERVICES PRIVATE GRANTS DONATIONS APPROPRIATION TRANSFERS APPROPRIATION TRANSFERS INCOME TRANSFERS LOCAL RANGE BOARD EXCESS INTRA-STATE SERVICES DEPARTMENT OF REVENUE STATE GRANTS AND CONTRACTS TOTAL ENTITY		CONTINUED \$201,601,942					\$ 5,944		\$ 129,311	\$ 1,733,333,19,905,000,113,240,3,961,10,122	
31131 DP PROTESTED COAL TAX GFA COAL PRODUCTION TOTAL ENTITY		\$ 1,642,613		\$ 1,642,613							
02001 PROF OCCUP ADMIN SERVICES ERA APPROPRIATION TRANSFERS TOTAL ENTITY		\$ 96,252								96,252	
02002 BD OF LANDSCAPE ARCHIT ERA LANDSCAPE ARCHITECTS QUALIFICATION EXAMINATION MERCHANDISE TOTAL ENTITY		\$ 3,964	\$ 3,369		\$ 555		40				
02003 BD OF SPEECH PATHOLOGISTS ERA SPEECH PATHLGSTS AUDIOLGSTS TOTAL ENTITY		\$ 7,500	7,500								
02004 BD OF RADIOLOGIC TECHNOLOGISTS RADIOLOGIC TECHNOLOGISTS QUALIFICATION EXAMINATION DOCUMENTS TOTAL ENTITY		\$ 3,605	3,085		510		10				
02005 BD OF WARM AIR HEATING ERA HTNG VENT & AIR COND INSTN TOTAL ENTITY		\$ 35-	35-								
02006 EMC-CRIME VICTIMS COMF ERA MOTOR VEHICLE TOTAL ENTITY		\$ 220,097	220,097								
02009 ENV QUALITY VARIANCE REVIEW HEALTH TOTAL ENTITY		\$ 122,250	122,250								

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
02010 SUBDIVISION PLAT REVIEW FEA HEALTH		\$ 265,366	\$ 265,366								
TOTAL ENTITY		\$ 265,366	\$ 265,366								
02011 ENVIRONMENTAL FEES FEA HEALTH		\$ 42,472	42,472								
TOTAL ENTITY		\$ 42,472	42,472								
02012 WORKERS COMP JUDGE FEA MISCELLANEOUS		\$ 147,558		\$ 44					\$ 147,514		
APPROPRIATION TRANSFERS											
TOTAL ENTITY		\$ 147,558		\$ 44					\$ 147,514		
02013 MAJOR FACILITY SITING FEA ELECTRICAL ENERGY		\$ 170,301	\$ 14,433	14,433	154,165				295		
ELECTRIC ENERGY									1,408		
OTHER											
STATE GRANTS AND CONTRACTS											
TOTAL ENTITY		\$ 170,301	\$ 14,433	14,433	154,165				295		
02014 WEATHER MODIFICATION FEA WEATHER MODIFICATION		\$ 296	296								
TOTAL ENTITY		\$ 296	296								
02015 CNTY EXECUTIVE SERVICE-FEA MUNICIPAL GOVERNMENT		\$ 3,292			3,292						
TOTAL ENTITY		\$ 3,292			3,292						
02016 DRIVER REHABILITATION FEA ADMINISTRATIVE		\$ 14,200			14,200						
TOTAL ENTITY		\$ 14,200			14,200						
02017 SNOWMOBILE FUEL TAX FUEL		\$ 121,475		121,475							
TOTAL ENTITY		\$ 121,475		121,475							
02018 RED CF FODIATRY EXAM FEA MEDICAL		\$ 585	550								
QUALIFICATION EXAMINATION											
TOTAL ENTITY		\$ 585	550								
02020 HEALTH EFFECTS STUDY DEPARTMENT OF REVENUE		\$ 535,200							535,000		
TOTAL ENTITY		\$ 535,200							535,000		

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
02026 BD OF NURSING HCMF ADMIN ERA NURSING HOME DOCUMENTS TOTAL ENTITY	\$ 9,240	\$ 8,990					250				
02027 BD OF HEARING AID DISP ERA HEARING AID DISPENSER DOCUMENTS TOTAL ENTITY	\$ 4,385	4,380					5				
02028 MESSAGE BOARD ERA MESSAGE TOTAL ENTITY	\$ 2,260	2,260									
02029 BD OF PUBLIC ACCOUNTANTS ERA PUBLIC ACCOUNTANCY QUALIFICATION EXAMINATION DOCUMENTS TOTAL ENTITY	\$ 51,142	33,540		\$ 17,220		382					
02030 LEVY FOR STATE DEFICIENCY PROPERTY TAXES TOTAL ENTITY	\$ 384,202		\$ 384,202								
02035 BD OF SANITARIANS ERA SANITARIAN QUALIFICATION EXAMINATION TOTAL ENTITY	\$ 2,340	1,205		1,135							
02036 COAL TAX - ACQ OF SITES AREAS COAL PRODUCTION TOTAL ENTITY	\$ 351,299		351,299								
02049 MILK CONTROL ERA MILK CIVIL PENALTIES TOTAL ENTITY	\$ 248,768	4,099	244,669								
02050 ELECTRICAL BOARD ERA ELECTRICAL BOARD QUALIFICATION EXAMINATION ELECTRICAL QUALITY INSPECTION, TESTING, DOCUMENTS TOTAL ENTITY	\$ 100,448	96,430		3,140		436					
02065 COMMERCIAL FERTILIZER ERA AGE & NATURAL RESOURCES FERTILIZER CONTINUED		23,695	402								

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
HEALTH, QUALITY INSP. TESTING, SHORT TERM INVESTMENT FUND		CONTINUED									
TOTAL ENTITY		\$ 77,169			\$ 51,022	\$ 1,560					
02066 AG PESTICIDE MANUAL ERA											
ENVIRONMENTAL PROT AGENCY		\$ 4,848									\$ 4,848
TOTAL ENTITY											
02070 GRAIN SERVICES ERA											
HEALTH, QUALITY INSP. TESTING, SHORT TERM INVESTMENT FUND					238,920	8,813	4,549	480			
RENTALS											
TOTAL ENTITY		\$ 252,762									
02077 TEACHERS RETIREMENT ERA											
INCOME TRANSFERS		\$ 243,527								\$ 243,527	
TOTAL ENTITY											
02078 REAL ESTATE ERA											
REAL ESTATE QUALIFICATION EXAMINATION FILING			\$ 103,051		53,315		3,910				
MISCELLANEOUS DOCUMENTS					100						
TOTAL ENTITY		\$ 160,320									
02092 POLICE ERA											
INSURANCE			1,400,000								
TOTAL ENTITY		\$ 1,400,000									
02095 ESCHEATED ESTATES ERA											
ESCHEATED ESTATES									\$ 19,560		
TOTAL ENTITY		\$ 19,569									
02097 UNCLAIMED PROBATEY ERA											
DEPARTMENT OF REVENUE										19,500	
TOTAL ENTITY		\$ 18,500									
02098 BD OF EQUAL CIG ENFORCE ERA											
CIGARETTE SALES			13,952								
TOTAL ENTITY		\$ 13,952									
02099 INC CIT & TOWNS BEER TAX ERA				\$ 1,178,063							
BEER											
TOTAL ENTITY		\$ 1,178,063									







DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION								
ACCOUNTING ENTITY/SOURCE	Entry Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
INSURANCE CLAIMS GRANTS STATE GRANTS AND CONTRACTS TOTAL ENTITY	CONTINUEE \$ 1,627,500							\$ 13,055	\$ 3,158 69,743	
02150 ANIMAL HEALTH EMERGENCY EPA SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 3,182				\$ 3,182					
02151 ANIMAL HEALTH EPA LIVESTOCK HEALTH, QUALITY INSE, TESTING, INTEREST SHORT TERM INVESTMENT POOL MERCHANDISE OTHER TOTAL ENTITY	\$ 744,714		\$ 683,930	\$ 52,569	2,282 <sup>4</sup>	\$ 4,350			1,579	
02152 RD OF MEDICAL EXAMINERS ERA MEDICAL QUALIFICATION EXAMINATION DOCUMENTS TOTAL ENTITY	\$ 120,506	\$ 117,362		3,140						
02156 SLASH & BRUSH DISPOSAL ERA SUSTAINANCE CHARGE FORESTER OTHER TOTAL ENTITY	\$ 818,893			1,965		\$ 816,904			24	
02160 FORESTERS NURSERY ERA MISCELLANEOUS MERCHANDISE OTHER TOTAL ENTITY	\$ 69,287			81		\$ 69,143			143	
02164 COMMERCIAL FEED ERA AGR & NATURAL RESOURCES HEALTH, QUALITY INSE, TESTING, SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 84,173	45,445		33,988	4,740					
02171 WATER WELL CONTRACTORS ERA WATER WELL CONTRACTOR INTEREST SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 8,314	8,006			310					
02173 LAND RECLAMATION EPA OPEN CUT/SITE MIN RECL CONT TOTAL ENTITY	\$ 25,450	25,450								

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
02185 COSMETOLOGY BOARD ERA COSMETOLOGISTS QUALIFICATION EXAMINATION HEALTH, QUALITY INSP., TESTING, DOCUMENTS TOTAL ENTITY		\$ 66,130	\$ 57,074		\$ 6,012 2,610		\$ 434				
02185 AERCHAUTICS COMMISSION ERA AVIATION FUELING INTEREST DOCUMENTS LEASES GRANT REPAYMENTS COMMUNITY RACING GRANTS MISCELLANEOUS ASSISTANCE TOTAL ENTITY		\$ 517,667	11,162	\$ 340,865	150	\$ 26,686	20,778 100,542	\$ 205 80	\$ 50		\$ 17,109
02190 PD CF FLUMBERS ERA CLUMMING ADMINISTRATIVE QUALIFICATION EXAMINATION DOCUMENTS TOTAL ENTITY		\$ 53,949	42,327		117 9,985		1,520				
02195 PD CF HORSE RACING ERA RACING PERSONNEL ADMINISTRATIVE HORSE RACING VIOLATIONS TOTAL ENTITY		\$ 110,865	23,308		94,522		3,035				
02196 PRIVATE INVESTIGATOR ERA PRIVATE INVESTIGATORS QUALIFICATION EXAMINATION PRIVATE INVESTIGATES TOTAL ENTITY		\$ 2,075	1,810		265						
02199 BD CF DENTISTS ERA DENTAL QUALIFICATION EXAMINATION DOCUMENTS TOTAL ENTITY		\$ 19,001	16,070		2,885		46				
02200 FOOD DISTRIBUTORS ERA FOOD DISTRIBUTOR TOTAL ENTITY		\$ 74,220	74,220								
02204 STATE PARKS MISCELLANEOUS ERA OTHER MERCHANDISE LEASES TOTAL ENTITY		\$ 190,456			156,003		152	33,701			

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION										
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance	
02205 STATE PARKS EPA	FUEL	\$ 164,400		\$ 364,800								
	TOTAL ENTITY											
02206 E & G MOTORBOAT CERT ID ERA	WILDLIFE	\$ 31,015										
	FISH & GAME FINES	4,935										
	TOTAL ENTITY	\$ 35,950										
02207 F & G SNOBMOBILE REG ERA	VEHICLE		38,232									
	FISH & GAME FINES		1,348									
	TOTAL ENTITY	\$ 39,280										
02208 MERIT SYSTEM COUNCIL ERA	INTRA-STATE SERVICES											
	TOTAL ENTITY	\$ 176,550								\$ 176,550		
02212 MOTOR VEHICLE EPA	VEHICLE											
	VEHICLE PERMITS		1,849,781									
	MISCELLANEOUS		21									
	VEHICLE											
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DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
0221P FIREMEN'S DISABILITY ERA											
INSURANCE											
TOTAL ENTITY		\$ 1,000,000	\$ 1,000,000								
0221Q OIL & GAS ERA											
CRILLING PERMITS											
OIL & GAS WELL											
ADMINISTRATIVE											
SHORT TERM INVESTMENT POOL											
EQUIPMENT EXPENDITURE RATE											
SALES OF PROPERTY											
OTHER											
TOTAL ENTITY		\$ 623,013	\$ 48,250	\$ 503,136	\$ 6,488	\$ 4,954	\$ 60,000			\$ 107	
0222O BOARD OF PHARMACY ERA											
PHARMACY											
ADMINISTRATIVE											
QUALIFICATION EXAMINATION											
MISCELLANEOUS											
TOTAL ENTITY		\$ 67,170	\$ 65,990		231	945					
02221 CSTEOPATHIC EXAMINERS ERA											
CSTEOPATHIC											
TOTAL ENTITY		\$ 510	\$ 510								
02224 BOARD OF NURSING ERA											
NURSING											
QUALIFICATION EXAMINATION											
TOTAL ENTITY		\$ 125,730	\$ 105,475		20,255						
02227 JUNK VEHICLE DISPOSAL ERA											
ENVIRONMENTAL CONTROL											
TOTAL ENTITY		\$ 684,493	\$ 684,493								
02231 GRASS CONSERVATION ERA											
ADMINISTRATIVE											
OTHER											
TOTAL ENTITY		\$ 15,753			15,707					46	
02232 BOARD OF VETERINARIANS ERA											
VETERINARY											
QUALIFICATION EXAMINATION											
TOTAL ENTITY		\$ 12,854	\$ 11,269		1,625						
02233 BOARD OF BARBERS ERA											
BARBERS											
QUALIFICATION EXAMINATION											
HEALTH, QUALITY INSP, TESTING, EQUIPMENT											
TOTAL ENTITY		\$ 20,530	\$ 16,520		2,970	1,035					







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REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	04090 COMMISSIONER OF HIGHWAY & FERRA TOTAL ENTITY	\$ 301,132									
	04090 HIGHWAY PATROL FERRA DEPARTMENT OF LABOR DEPARTMENT OF TRANSPORTATION TOTAL ENTITY	\$ 46,297									\$ 34,238 12,659
	04099 LIVESTOCK SANITARY BOARD FERRA DEPARTMENT OF AGRICULTURE DEPARTMENT OF LABOR TOTAL ENTITY	\$ 50,606									\$ 9,243 41,363
	04120 CAPITOL BUILDING FERRA INTEREST SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS LEASES ROYALTIES TOTAL ENTITY	\$ 676,745				\$ 4,019	\$ 355,411 7,141	\$ 297,574 12,600			
	04186 STATE PARKS FERRA MERCHANDISE LEASES DEPARTMENT OF INTERIOR MISCELLANEOUS ASSISTANCE TOTAL ENTITY	\$ 905,967					RUC	1,705			899,764 3,658
	04237 HEALTH SERVICES FERRA HEALTH & ENVIRONMENTAL SERV TOTAL ENTITY	\$ 14,091			\$ 14,091						
	04240 LOCAL GOVT ASSISTANCE FERRA DEPARTMENT OF HOUSING & URBAN DEV TOTAL ENTITY	\$ 250,000									250,000
	04303 DEAF & BLIND INT & INC FERRA LEASES INCOME TRANSFERS TOTAL ENTITY	\$ 95,433						65,765		\$ 29,668	
	04304 PINE HILLS SCH I & I FERRA INTEREST LEASES INCOME TRANSFERS TOTAL ENTITY	\$ 109,306				443		73,791		35,072	
	04307 SOLDIERS HOME INT & INC FERRA LEASES	CONTINUED						443			

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
INCCOF TRANSFERS TOTAL ENTITY		\$ 1,244								\$ 341	
04311 DYCM ENDOWMENT I & I PERA SHORT TERM INVESTMENT PCCI DIVIDENDS TOTAL ENTITY		\$ 3,830				\$ 3,840					
04314 GALEN STATE HOSP I & J PPRA LEASES INCOME TRANSFERS TOTAL ENTITY		\$ 574						\$ 86		\$ 489	
04320 CHILDRENS CENTER I & I PPRA LEASES INCOME TRANSFERS TOTAL ENTITY		\$ 690						\$ 86		\$ 604	
04391 PRISON-FED TRAINING ASSIST MISCELLANEOUS TOTAL ENTITY		\$ 3,964			\$ 3,964					\$ 666,365	
04293 EMELCYMENT & TRAINING COUNCIL DEPARTMENT OF LABCF TOTAL ENTITY		\$ 666,365									
04395 INVEST COMMUN & IDENTIP PPRA DEPARTMENT OF JUSTICE DEPARTMENT OF TRANSEGRATION TOTAL ENTITY		\$ 122,733									\$ 75,282 47,451
04396 PRISON-WORLD CP WORK CETA DEPARTMENT OF LABCF TOTAL ENTITY		\$ 1,687									1,687
04407 MOUNTAIN VIEW SCHCOI PPRA PRIVATE GRANTS HHS-OFFICE OF EDUCATION DEPARTMENT OF JUSTICE TOTAL ENTITY		\$ 42,199						\$ 7,624			\$ 34,215 34,340
04408 NYS UD. & RM. CONTRACT COMMIT PER DIEM TOTAL ENTITY		\$ 9,611			\$ 9,611						

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REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	04422 PUBLIC WELFARE FPRA DONATIONS INCOME TRANSFERS HEW-DEPT OF SEC TRANSF SPS HEW-DEPT OF SEC TRANSF SPS HEW-SOCI'S REHAB SER HEW-SOCI'S SEC ADMIN DEPARTMENT OF AGRICULTURE TOTAL ENTITY	\$ 9,869,035							\$ 11,339	\$ 23,601	\$ 390,977 4,561,049 47,225 423,409
04428 EMPLOYMENT SECURITY-ADMIN FPRA	TSC/ELANECUS INCOME TRANSFERS DEPARTMENT OF IACR TOTAL ENTITY	\$ 11,481,924			\$ 506					3,978	11,477,440
	04433 WARM SPRINGS ST HOSP FPRA HEW PUBLIC HEALTH SERVICE I HEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 151,076									136,667 14,409
04435 CEO COORDINATOR FEBA	DEPARTMENT OF LABOR COMMUNITY SERVICES ADMIN FEDERAL ENERGY ADMINISTRATION ACTION TOTAL ENTITY	\$ 468,504									224,008 177,986 15,020 51,490
	04437 MARKETING SERVICE FPRA INCOME TRANSFERS DEPARTMENT OF LABOR ENVIRONMENTAL PROT AGENCY TOTAL ENTITY	\$ 174,942								28,053	7,321 139,568
04438 MONT STATE PRISON FPRA	HEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 15,000									15,000
	04440 EASTMONT TRAINING CENTER FPRA HEW-OFFICE OF EDUCATION DEPARTMENT OF AGRICULTURE TOTAL ENTITY	\$ 33,413									32,128 1,285
04441 COOP FOREST MANAGE FPRA	AGS & NATURAL RESOURCES OTHER DEPARTMENT OF AGRICULTURE DEPARTMENT OF IACR TOTAL ENTITY	\$ 1,369,481	\$ 10							861	218,211 1,149,269

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
04469 LIBRARY COMMISSION FPRA INCOME TRANSFERS NEW-OFFICE OF EDUCATION MISCELLANEOUS ASSISTANCE TOTAL ENTITY		\$ 276,860								\$ 13,105	\$ 265,915 2,750
	04470 C D CRISIS RELOCATION FPRA DEPARTMENT OF DEFENSE TOTAL ENTITY	\$ 44,953									44,953
	04471 ADVSEY CCUN FOR VCC ED FPRA NEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 68,750									68,750
	04510 CIVIL DEFENSE FPRA DEPARTMENT OF DEFENSE DEPART OF HOUSING & URBAN DEV TOTAL ENTITY	\$ 155,069									81,704 73,365
04521 NATIONAL GUARD FPRA MISCELLANEOUS ASSISTANCE TOTAL ENTITY		\$ 316,751									316,751
	04522 FISH & GAME FPRA MISCELLANEOUS SALE OF PROPERTY LEASES PRIVATE GRANTS PROFESSIONS & LEGACIES CONTRIBUTIONS AND CONTRACTS FEDERAL GRANTS AND TRANSFERS FEDERAL GRANT TRANSFERS DEPARTMENT OF DEFENSE DEPARTMENT OF INTERIOR MISCELLANEOUS ASSISTANCE TOTAL ENTITY	\$ 2,375,841			\$ 13,407		\$ 13,094	\$ 717	\$ 44,222 2,892 6,248	11,047 34,718	23,611 1,422,373
	04526 CIVIL DEF CALIBRATION FPRA DEPARTMENT OF DEFENSE TOTAL ENTITY	\$ 42,855									42,855
	04530 IF CONSTRUCTION GRANT FPRA INCOME TRANSFERS TOTAL ENTITY	\$ 1,609,512								1,609,512	
04540 COMMUNITY SERVICES FPRA MISCELLANEOUS FEDERAL GRANTS DEPARTMENT OF JUSTICE TOTAL ENTITY		\$ 87,300			48-				900		46,327 40,973







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DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
04930 NATURAL GAS SAFETY IGM FERA DEPARTMENT OF TRANSFORMATION	TOTAL ENTITY	\$ 15,461									\$ 15,461
04933 LPG CCUN EMERG EMPLOY FERA INCOME TRANSFERS	TOTAL ENTITY	\$ 40,000								\$ 40,000	
04910 FERRISMAN PLANNING FERA INCOME TRANSFERS	TOTAL ENTITY	\$ 9,000								9,000	
04940 RECREATION FERA FEDERAL LEASES DEPT OF INTERIOR	TOTAL ENTITY	\$ 243,984			\$ 536			\$ 250			243,198
04960 EMERG EMPLOY ACT FERA DEPARTMENT OF LABOR	TOTAL ENTITY	\$ 610,802									610,802
04980 GOVERNORS OFFICE FERA OTHER GRANTS INCOME TRANSFERS DEPARTMENT OF COMMERCE DEPARTMENT OF LABOR EMPLOYERS & DEVEL ADMIN NAT'L UNION ARTS & HUMANITIES NATIONAL SCIENCE FOUNDATION FEDERAL ENERGY ADMINISTRATION CLF WEST REG COM	TOTAL ENTITY	\$ 770,420					\$ 453		\$ 19,578	78,659	149,718 128,831 1,246 1,239 25,000 229,000 229,936
05002 U/M LAND GRANT I&I CLEARING INTEREST LEASES INCOME TRANSFERS	TOTAL ENTITY	\$ 105,243				\$ 5,835		\$ 45,690		49,718	
05003 MSU LAND GRANT I&I CLEARING INTEREST LEASES INCOME TRANSFERS	TOTAL ENTITY	\$ 68,510				896		28,478		39,136	
05004 W LAND GRANT I&I CLEARING INTEREST LEASES INCOME TRANSFERS	TOTAL ENTITY	CONTINUE				1,292		175,137		72,402	









DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
05467 COUNTY HCSEITAL CCNST FPGCA HEW PUBLIC HEALTH SERVICE I TOTAL ENTITY	\$ 874,471									\$ 874,471
05476 FLOCCE CCMBROL FPGCA MISCELLANEOUS ASSISTANCE TOTAL ENTITY	\$ 5,248									5,248
05506 RURAL REHABILITATION FPGCA INTEREST SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 86,168				\$ 58,845 27,353					
05760 LIQUOR DIV UNCL CCIL FPGCA DEPARTMENT OF REVENUE TOTAL ENTITY	\$									
05770 SEC OF ST UNCL CCIL FPGCA FILING TOTAL ENTITY	\$ 9-			\$ 9-						
05810 HISTORIC SITES PRESERV CLEAR A DEPART OF INTERIOR TOTAL ENTITY	\$ 14,328									14,328
06001 RENEWABLE RESOURCE RPIC INCOME TRANSFERS TOTAL ENTITY	\$ 1,895,621								1,895,621	
06064 HWY CCM HDQ ELIG & CCMR BPICA SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 155,429				155,429					
06101 FFA (ADMINISTRATION) TOTAL ENTITY	\$ 0									
06142 LNG ANGE BLDG PGM BPICA CIGARETTE INTEREST SHORT TERM INVESTMENT POOL ANNUAL PROPERTY INCITE SALVAGE PROPERTY INCOME TRANSFERS TOTAL ENTITY	\$ 5,512,268		\$ 3,002,949		30,000 567,489 122	909			1,910,700	





DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
07005 HOUSING AUTHORITY FA MISCELLANEOUS TOTAL ENTITY	\$ 112,668			\$ 112,668						
07006 SYSTEMS DEVELOPMENT RA MISCELLANEOUS APPROPRIATION TRANSFERS TOTAL ENTITY	\$ 132,064			72,750					\$ 29,314	
07007 SURPLUS PROPERTY RA ADMINISTRATIVE SHORT TERM INVESTMENT INCL MISCELLANEOUS SALE OF PROPERTY TOTAL ENTITY	\$ 113,931			100,974 1,386	5,906 \$ 5,665					
07008 DATA PROCESSING REVOLVING FUND MISCELLANEOUS TOTAL ENTITY	\$ 20,361			20,361						
07009 LABOR & INDUSTRY REVOLVING APPROPRIATION TRANSFERS TOTAL ENTITY	\$ 102,251								102,251	
07010 WEST YELLOWSTONE AIRPORT RA RENTALS COMMUNITY MATCHING GRANTS TOTAL ENTITY	\$ 69,099						\$ 65,849	\$ 3,250		
07015 MT ST PRISON INDUSTRIES RA PRISON MANUFACTURED GOODS TOTAL ENTITY	\$ 672								672	
07020 MONTANA CUTDCCCS MERCHANDISE TOTAL ENTITY	\$ 143,063					143,063				
07022 SCHOOL LUNCH PROGRAM RA SCHOOL LUNCH PROGRAM TOTAL ENTITY	\$ 202,650			202,650						
07023 AUDIOVISUAL & MEDIA LIBRARY RA ADMINISTRATIVE TOTAL ENTITY	\$ 174,812			174,812						



REVENUE/INCOME CLASSIFICATION

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION								
ACCOUNTING ENTITY/SOURCE	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
*MERCANDISE INCOME TRANSFERS TOTAL ENTITY	\$ 578,646					1,779			\$ 66,024	
07243 CENTRAL SUPPLY RA *MERCANDISE TOTAL ENTITY	\$ 89,210					89,210				
07245 LEPT OF ADMIN CONST RA *MISCELLANEOUS INTRA-STATE SERVICES TOTAL ENTITY	\$ 161,789			\$ 36					161,753	
07246 MONT HIGHWAY PATRL ID CARD RA DOCUMENTS TOTAL ENTITY	\$ 1,098					1,098				
07248 BOULDER RIV SCH CANTEN RA *MERCANDISE TOTAL ENTITY	\$ 14,112					14,112				
07251 SWAN RIVER CLOTHING STORE RA *MERCANDISE TOTAL ENTITY	\$ 14,650					14,650				
07253 INSURANCE PREMIUM RA APPROPRIATION TRANSFERS TOTAL ENTITY	\$ 1,685,680								1,685,680	
07254 INTERGOVERNMENTAL TRAINING RA *MISCELLANEOUS TOTAL ENTITY	\$ 44,588			44,588						
07255 CENTRAL PAYROLL OPERATING RA INTRA-STATE SERVICES TOTAL ENTITY	\$ 77,579								77,579	
07258 COMMUNICATIONS RA *MISCELLANEOUS INTRA-STATE SERVICES TOTAL ENTITY	\$ 1,923,071			24,205					1,898,866	
07260 INVESTMENTS RA SHORT TERM INVESTMENT POOL *MISCELLANEOUS	CONTINUED			283	\$ 291,941					

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
07260 INVESTMENTS RA TOTAL ENTITY		\$ 292,224									
07263 SRS BLDG REVOLVING ACCT APPROPRIATION TRANSFERS TOTAL ENTITY		\$ 287,467							\$ 47,467		
07264 RENT & PAID F F MISCELLANEOUS SALE OF PROPERTY APPROPRIATION TRANSFERS TOTAL ENTITY		\$ 481,894			\$ 8,198	\$	30		473,646		
07265 RADIO MICROWAVE COMM FA MISCELLANEOUS SALE OF PROPERTY INTRA-STATE SERVICES TOTAL ENTITY		\$ 293,541			32,157		654		260,730		
07266 BOARD OF PERSONNEL APPEALS RA OTHER TOTAL ENTITY		\$ 7,890					7,890				
07268 CHILDRENS CENTER CANTEN RA RECEIPTS & LEGACIES TOTAL ENTITY		\$ 177						\$ 177			
07270 RECORDS MANAGEMENT RA MISCELLANEOUS INTRA-STATE SERVICES TOTAL ENTITY		\$ 93,702			96				93,606		
08000 TRUST & LEGACY ACCOUNT INTEREST PROFIT ON SALES CASH BASIS ANNUAL MODIFIED INCOME TOTAL ENTITY		\$ 5,290,719				\$ 5,616,795 196,129 522,204					
08020 COAL TAX - PARK ACQUISITION COAL PRODUCTION SHORT TERM INVESTMENT FUND TOTAL ENTITY		\$ 416,048		\$ 351,209					64,749		
08021 EDUCATION TRUST FUND COAL PRODUCTION INTEREST SHORT TERM INVESTMENT FUND ANNUAL MODIFIED INCOME TOTAL ENTITY		\$ 1,100,816		4,742,014					1,558 356,861 393		

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
04022 PERMANENT TRUST FUND COAL PRODUCTION INTEREST SHORT TERM INVESTMENT FCCL ANNUAL MODIFIED INCOME TOTAL ENTITY		\$ 6,268,261		\$ 6,268,016		\$ 8,469 8,469- 246					
04023 PETER PITTS LGAN TRUST FUND UNIVERSITY UNITS TOTAL ENTITY		\$ 239					\$ 239				
04201 MSU PERMANENT TLA SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS TOTAL ENTITY		\$ 10,351					6,595 3,756				
04202 MORRILL PERMANENT TLA SALE OF PROPERTY ROYALTIES TOTAL ENTITY		\$ 3,264					662	2,602			
04203 DEAF & BLIND PERMANENT TLA SALE OF PROPERTY ROYALTIES TOTAL ENTITY		\$ 24,355					23,998	357			
04204 FINE HILLS SCH PERM TLA SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS TOTAL ENTITY		\$ 2,332					2,141				
04205 NORPAL COLLEGE PERMANENT TLA SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS ROYALTIES TOTAL ENTITY		\$ 294,505					276,758 17,658	3,135			
04206 MONTANA TECH PERM TLA SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS ROYALTIES TOTAL ENTITY		\$ 17,223					7,769 3,361	6,093			
04206 UNIVERSITY PERMANENT TLA SALE OF PROPERTY GAIN SALE NON-GEN FIXED ASSETS ROYALTIES TOTAL ENTITY		\$ 11,371					10,117 874	183			

[illegible]





REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fees	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.											
ACCOUNTING ENTITY/SOURCE											
INTEREST ON SALES CASH BASIS SHORT TERM INVESTMENT FCCL ANNUAL MODIFIED INCOME EMPLOYEE RETIRE CONTRIBUTIONS EMPLOYER RETIRE CONTRIBUTIONS TOTAL ENTITY		CONTINUED \$ 474,166				\$ 133,361 1,025 4,332			\$ 57,128 57,128		
09123 OCCUPATIONAL DISEASE AA TOTAL ENTITY		\$ 0									
09125 UNCLAIMED PROPERTY AA ABANDONED PROPERTY TOTAL ENTITY		\$ 132,283							132,283		
09127 ESCHEATED ESTATES ESCHEATED ESTATES TOTAL ENTITY		\$ 79,150							79,150		
09137 HAIL INSURANCE AA INTEREST ON SALES CASH BASIS SHORT TERM INVESTMENT FCCL ANNUAL MODIFIED INCOME HAIL INSURANCE LEVY TOTAL ENTITY		\$ 1,087,701				39,331 137,933 27	\$ 910,417				
09139 DWC STATE COMP INSURANCE FD AA INTEREST SHORT TERM INVESTMENT FCCL ANNUAL MODIFIED INCOME WORKERS COMPENSATION ACT INTERA-STATE SERVICES OTHER TOTAL ENTITY		\$ 25,644,755				4,274,154 8,604- 31,545-			21,410,441	\$ 96 215	
09154 SUBSEQUENT INJURY FUND AA ADMINISTRATIVE INTEREST SHORT TERM INVESTMENT FCCL ANNUAL MODIFIED INCOME INCOME TRANSFERS TOTAL ENTITY		\$ 451,638			\$ 189,352	123,074 3,468 594				135,160	
09166 HISTORICAL SOCIETY AA MERCHANDISE TOTAL ENTITY		\$ 59,338					59,338				
09197 HWY PATROL RETIREMENT AA INTEREST SHORT TERM INVESTMENT FCCL		CONTINUED				337,618 3,336					

REVENUE/INCOME CLASSIFICATION		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY	ACCOUNTING ENTITY/SOURCE	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
09210 AGENCY INSURANCE ACCOUNT AA	ANNUAL MODIFIED INCOME COPIES OF THE CONTRIBUTIONS EMPLOYER EMPLOYEE CONTRIBUTIONS TOTAL ENTITY	CONTINUED \$ 1,139,832				\$ 765-			\$ 246,402 553,242		
09210 AGENCY INSURANCE ACCOUNT AA	SHORT TERM INVESTMENT POOL AFFIRMATION TRANSFERS TOTAL ENTITY	\$ 650,534				150,534			\$ 500,000		
09227 INDUSTRIAL ACCIDENT REHAB AA	INCOME TRANSFERS TOTAL ENTITY	\$ 155,762							155,762		
09232 EASTMONT TRG CTR DONATIONS	DONATIONS TOTAL ENTITY	\$ 3,895							3,895		
09233 WARM SPRINGS HOSP	MERCHANDISE DONATIONS TOTAL ENTITY	\$ 4,553					\$ 1,795		2,755		
09304 STATE PRISON AA	INCOME TRANSFERS TOTAL ENTITY	\$ 233								233	
09306 DEPT OF REV CASH COMP BOND AA	POTCE FUEL U/D BOND POSTED TOTAL ENTITY	\$ 134,019							134,019		
09307 TEACH RET FULLAM ESTATE AA	INTEREST SHORT TERM INVESTMENT POOL DIVIDENDS ANNUAL MODIFIED INCOME TOTAL ENTITY	\$ 1,335				99 117 1,108 11					
09433 UNEMPLOYMENT COMPENSATION AA	EMPLOYER UNEMPLOYMENT COMP CONTRIBUTION DEPARTMENT OF LABOR TOTAL ENTITY	\$ 35,713.605							31,431.615		\$ 4,281.990
09442 FOSTER CHILDREN TRUST AA	SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 3,209				3,209					



DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION										
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance	
ACCOUNTING ENTITY/SOURCE		CONTINUED										
UNIVERSITY UNITS APPROPRIATION TRANSFERS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 2,990,345					\$ 12,957			\$ 2,046,148 196,267		
31601 WMC UNREST OP ACCT UNIVERSITY TUITION & FEES ENDOWMENT INCOME UNIVERSITY UNITS APPROPRIATION TRANSFERS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 2,990,345			\$ 251,475	\$ 55,340	18,701			1,754,722 13,557		
31701 CES UNREST GEN OPER ACCT APPROPRIATION TRANSFERS TOTAL ENTITY		\$ 2,093,795								1,058,596		
31702 CES UNREST SMITH LEV OPER ACCT DEPARTMENT OF AGRICULTURE TOTAL ENTITY		\$ 1,098,596									\$ 1,213,947	
31801 AES UNREST GENERAL OPER ACCT APPROPRIATION TRANSFERS TOTAL ENTITY		\$ 2,973,736								2,973,736		
31802 AES UNREST ERA OPER ACCT SHORT TERM INVESTMENT FOCI SALES & SERVICES EDUC ACTIVITY TOTAL ENTITY		\$ 810,679				62,458	748,221					
31803 AES REGIONAL RES ACCT DEPARTMENT OF AGRICULTURE TOTAL ENTITY		\$ 391,923									391,923	
31804 AES HATCH ACCT DEPARTMENT OF AGRICULTURE TOTAL ENTITY		\$ 832,637									832,637	
31805 ALS-U S RANGE SHORT TERM INVESTMENT FOCI SALES & SERVICES EDUC ACTIVITY TOTAL ENTITY		\$ 727,772				8,273	719,499					
31901 EUR MINIS UNREST CE ACCT SALES & SERVICES EDUC ACTIVITY UNIVERSITY UNITS APPROPRIATION TRANSFERS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		CONTINUED					74,161			829,978 11,158		

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
31901 BUR MINES UNREST CF ACCT TOTAL ENTITY	CONTINUED \$ 901,589									
32100 UM LIBRARY RESTRICTED ACCT ENDOWMENT INCOME TOTAL ENTITY	\$ 2,007			\$ 2,007						
32101 UM RESTRICTED GIFTS ACCT SHORT TERM INVESTMENT POOL UNIVERSITY UNITS GIFTS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 114,504				4,066	\$ 24,350		\$ 68,814	\$ 17,274	
32102 UM STUDENT AID ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL ENDOWMENT INCOME SALES & SERVICES AUX ENTER GIFTS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 321,165			\$ 200	2,211 18,743	500		153,178	146,343	\$ 608,088
32103 UM COLLEGE WORK STUDY ACCT NEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 608,088									
32104 UM SEOG PROGRAM ACCT NEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 135,246									135,246
32105 UM HEALTH PROFESS PRG ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 75,904								75,904	
32106 UM LAW ENFORCE ED PRG ACCT DEPARTMENT OF JUSTICE TOTAL ENTITY	\$ 20,000									20,000
32107 UM AFIT ACCOUNT DEPARTMENT OF DEFENSE TOTAL ENTITY	\$ 378,186									378,186
32150 UM CONTRACTS & GRANTS ACCT PRIVATE GRANTS LOCAL GRANTS & CONTRACTS STATE GRANTS AND CONTRACTS OTHER UNIVERSITY TRANSFERS HEW PUBLIC HEALTH SERVICE I	CONTINUED							464,788 60,989	904,816 121,336	712,780







## REVENUE/INCOME CLASSIFICATION

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE										
HEW-OFFICE OF EDUCATION TOTAL ENTITY	CONTINUED \$ 79,942									\$ 1,507
32503 MCMSET CONT & GRTS ACCT										
SHORT TERM INVESTMENT FOCI					\$ 374			15,403		
PRIVATE GRANTS								91,067		
DONATIONS								26,964	\$ 81,459	
LOCAL GRANTS & CONTRACTS										70,508
STATE GRANTS AND CONTRACTS										712,922
OTHER UNIVERSITY TRANSFERS										461,503
HEW-OFFICE OF EDUCATION										49,000
DEPT OF INTERIOR										49,000
ENERGY RES & DEVELOPMENT										49,000
NATIONAL SCIENCE FOUNDATION										49,000
OLD WEST REGI COMM										49,000
TOTAL ENTITY	\$ 1,518,267									
32601 WMC FEDERAL WORK STUDY ACCT										
HEW-OFFICE OF EDUCATION										
TOTAL ENTITY	\$ 154,837									154,837
32602 WMC STUDENT AID & SCHOLAR ACCT										
GIFTS										
TOTAL ENTITY	\$ 13,061							13,061		
32604 YCC BUREAU OF RECLAMATION ACCT										
UNIVERSITY UNITS										
DEPT OF INTERIOR										
TOTAL ENTITY	\$ 41,226									41,201
32605 YCC BUREAU OF LAND MGMT ACCT										
DEPT OF INTERIOR										
TOTAL ENTITY	\$ 29,606									29,606
32608 CONSUMER ECON ED-SF. CITIZENS										
HEW-OFFICE OF EDUCATION										
TOTAL ENTITY	\$ 3,177									3,177
32609 WMC LIFE & LEARN RESOURCE GRNT										
HEW-OFFICE OF EDUCATION										
TOTAL ENTITY	\$ 3,855									3,855
32610 WMC SUFF ED OPPORT GRT ACCT										
UNIVERSITY UNITS										
TOTAL ENTITY	\$ 20,045					20,045				



REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.											
ACCOUNTING ENTITY/SOURCE											
33100 UM CURRENT DESIGNATED ACCT											
TOTAL ENTITY		\$ 0									
33116 SALES & SERVICES											
SALES & SERVICES EDUC ACTIVITY		\$ 143,562					\$ 143,562				
TOTAL ENTITY		\$ 143,562					\$ 143,562				
33125 CHEMISTRY STORES											
SALES & SERVICES AUX ENTER							8,212			\$ 72,577	
UNIVERSITY UNITS											
RECHARGED SERVICES											
TOTAL ENTITY		\$ 80,806					8,212			\$ 72,577	
33128 FORESTRY SCHOOL BUS											
RECHARGED SERVICES											
TOTAL ENTITY		\$ 13,100								13,100	
33135 OFFICE STCSES											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 168,237					168,237				
33138 PRINTING/CLERICAL SERVICES											
SALES & SERVICES AUX ENTER											
RECHARGED SERVICES											
TOTAL ENTITY		\$ 966,440					176,294			790,146	
33141 VEHICLE POOL											
SALES & SERVICES AUX ENTER											
RECHARGED SERVICES											
TOTAL ENTITY		\$ 170,586					1,154			169,432	
33150 VEHICLE PARKING FEES & FINES											
UNIVERSITY TUITION & FEES											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 40,197			\$ 34,694	\$ 794	13,523				
33180 U OF M CURNT DESIGNATED REVOLV											
SALES & SERVICES AUX ENTER											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 505					483				
33182 UM PHYSICAL PLANT SERVICES CIA											
SALES & SERVICES AUX ENTER											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 668,002					666,445			1,517	

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION										
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance	
33184	UM COMPUTER SERVICES CDA SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 694,657					\$ 654,657					
33185	CURRNT DESIG SPCL FEE & ANCL UNIVERSITY TUITION & FEES SERVICES ADJ ENTER UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 190,093			\$ 52,387		73,541 32,866			\$ 31,179		
33190	CONTINUING ED & EXTENSION UNIVERSITY TUITION & FEES TOTAL ENTITY	\$ 281,021			281,021							
33201	MSU DESIGN SERVICE SHOP ACCT RECHARGED SERVICES TOTAL ENTITY	\$ 1,308,553								1,308,553		
33202	MSU DESIGN MOTOR POOL ACCT RECHARGE SERVICES TOTAL ENTITY	\$ 150,561								150,561		
33203	MSU DESIGN CHEM STORES ACCT RECHARGED SERVICES TOTAL ENTITY	\$ 155,953								155,953		
33204	MSU DES ART PHOTO AGENCIES ACCT FECHARGE SERVICES TOTAL ENTITY	\$ 104,283								104,283		
33205	MSU LES TECHN SERVICES ACCT RECHARGE SERVICES TOTAL ENTITY	\$ 57,387								57,387		
33206	MSU DES CLOSET CIRCUIT TV ACCT SALES & SERVICES EDUC ACTIVITY TOTAL ENTITY	\$ 86,765					86,765					
33207	MSU DES COMPUTER CENTER ACCT RECHARGE SERVICES TOTAL ENTITY	\$ 743,256								743,256		
33209	DES-CONTINUING EDUCATION UNIVERSITY UNITS	CONTINUED					178,465					







DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gfts. Bequests, Donations	Income Collections and Transfers	Federal Assistance
33403 NMC ZEROX ACCT RECHARGE SERVICES TOTAL ENTITY		\$ 12,909								\$ 12,909	
33404 NMC WORKSHOPS & SEMINARS ACCT SALES & SERVICES EDUC ACTIVITY TOTAL ENTITY		\$ 14,105					\$ 14,105				
33405 NMC OUTDOOR EDUCATION RECHARGE SERVICES OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 4,948								4,592 356	
33406 NMC BASKETBALL CAMP TOTAL ENTITY		\$ 0									
33407 NMC GYM ACTIVITIES SALES & SERVICES AUX ENTER OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 13,317					11,554			1,763	
33408 NMC EXTENSION CCURSES UNIVERSITY TUITION & FEES TOTAL ENTITY		\$ 46,489			\$ 46,489						
33409 NMC MALMSTROM RESIDENT CENTER UNIVERSITY TUITION & FEES TOTAL ENTITY		\$ 69,038			69,038						
33410 NMC REGISTRATION TOTAL ENTITY		\$ 0									
33501 NMCs & T MOTOR POOL ACCT SHORT TERM INVESTMENT FCCL RECHARGE SERVICES TOTAL ENTITY		\$ 34,542				\$ 544				33,098	
33502 MCNSET COMPUTER CNTR ACCT SHORT TERM INVESTMENT FCCL SALES & SERVICES EDUC ACTIVITY TOTAL ENTITY		\$ 93,052				84	92,468				
33503 MCNSET CONT EDUCATION ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FCCL					7,264	52					
		CONTINUEE									





DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
34136 HEALTH SERVICE UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 837,763			\$ 804,110	\$ 9,976	\$ 23,677				
34137 PRESCRIPTION PHARMACY UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 61,612			20	2,091	59,501				
34139 FORESTRY LORECHT CAMP SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 62,344				261	53,824			\$ 8,289	
34140 FIELD HOUSE SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 54,540					54,536				
34142 GOLF COURSE SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 106,440					106,440				
34144 INTERCOLLEGIATE SPORTS SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 500,571				789	239,345 132,975			127,462	
34146 UNIVERSITY THEATER SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 2,893					2,893				
34147 UNIVERSITY CENTER UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER SALES & SERVICES EDUC ACTIVITY UNIVERSITY UNITS TOTAL ENTITY	\$ 2,087,296			552,094	1,730	2,205 428 1,530,796 39				
34148 RENTAL PROPERTY UNIVERSITY TUITION & FEES SALES & SERVICES AUX ENTER	CONTINUED			2-		15,178				

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
34146 RENTAL PROPERTY		CONTINUED									
TOTAL ENTITY		\$ 15,176									
34149 SWIMMING POOL											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 54,017							\$ 54,017		
34201 MSU HOUSING ACCOUNT											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 5,947,234							\$ 8,477	5,938,757	
34202 MSU STUDENT UNION ACCT											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 172,279								169,603	
34203 MSU STUDENT HEALTH SER ACCT											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 552,965							2,593	550,372	
34204 MSU FIELDHOUSE ICA ACCT											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
OTHER UNIVERSITY TRANSFERS											
TOTAL ENTITY		\$ 449,637							3,658	390,933	\$ 55,046
34205 MSU CONCESSIONS ACCT											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 47,423								47,423	
34206 MSU PARKING ACCOUNT											
UNIVERSITY TUITION & FEES											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 65,170			\$ 28,385					36,785	
34301 EMC AUX HOUSING ACCT											
SHORT TERM INVESTMENT ACCT											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 18,910							761	18,149	
34202 EMC AUX STUDENT UNION ACCT											
UNIVERSITY TUITION & FEES											
SHORT TERM INVESTMENT POOL											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 216,531			68,722				894	146,915	

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
34303 EMC AUX ROCKSTRE ACCT SHORT TERM INVESTMENT ECCL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 537,136				\$ 144	\$ 536,002				
34304 PARKING LOIS SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 45,634				1,180	44,454				
34305 EMC AUX HEALTH SERV ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT ECCL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 92,539			\$ 89,806	2,262	471				
34306 EMC AUX PE BUILDING ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 208,564			197,648	10,401	540				
34307 EMC AUX ATH ADMINISTRATION OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 3,500								\$ 3,500	
34311 EMC APSARUKE HALL ACCOUNT INTEREST SHORT TERM INVESTMENT POOL ANNUAL MULTIPLE INCOME SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 77,629				4,932	27,799				
34312 EMC CISEL HALL ACCOUNT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 25,980				1,015	24,965				
34313 EMC PETRO RIMROCK HALL ACCT INTEREST UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 1,133,565			70,934	2,653	1,059,990				
34324 EMC CONCESSIONS ACCOUNT SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 2,385					2,385				



REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	34404 NMC ATHLETICS ACCT SALES & SERVICES AUX ENTER DONATIONS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 18,976					\$ 10,307		\$ 900	\$ 7,669	
	34405 NMC FACULTY HOUSING ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 17,358				\$ 1,559	15,799				
	34406 NMC OTHER AUXILIARIES ACCT SALES & SERVICES EDUC ACTIVITY SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 23,742					5,530 18,212				
	34501 MCHSET PLEDGED AUX ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 477,669				2,844	474,825				
	34502 MCHSET HEALTH SERVICE ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 7,919			\$ 6,892	1,027					
	34503 MCPSET PARKING ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL UNIVERSITY UNITS TOTAL ENTITY	\$ 9,992			6,618	779	2,595				
	34504 MCHSET APT HOUSING ACCT SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 4,175					4,175				
	34505 MCHSET INTER CCIL ATH ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 10,735				76	4,859 5,800				
	34601 WMC DINING AUXILIARY ACCT SHORT TERM INVESTMENT ACCT SALES & SERVICES AUX ENTER TOTAL ENTITY	\$ 217,254				2,849	214,405				

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION										
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance	
ACCOUNTING ENTITY/SOURCE												
34602 WMC RESIDENCE HALLS ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 115,468				\$ 981	\$ 114,427					
34603 WMC MARRIED STUDENT HOUSE ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 19,022				2,200	16,822					
34604 WMC STUDENT UNION ELDG ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 3,330				126	3,204					
34605 WMC STUDENT HEALTH SER ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL TOTAL ENTITY		\$ 15,060			\$ 14,609	451						
34606 WMC ATHLETIC PROG ACCOUNT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 24,708				135	24,223		350			
34607 WMC TEXTBOOK RENT LRR ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 22,156				514	21,622					
34608 WMC REFRIGERATOR RENT ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 2,231				204	2,027					
34609 WMC STU CLASS MAT SALES ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 7,074				152	6,922					
34610 WMC CAF & GCWN EENT ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 594				67	527					
34611 WMC ATHLETIC CAMP PROG ACCT SHORT TERM INVESTMENT POOL		CONTINUED				29						

REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fees	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	34611 WMC ATHLETIC CAMP PROG ACCT TOTAL ENTITY	CONTINUED \$ 29									
	34613 WMC STUDENT STORE SHORT TERM INVESTMENT FCCI UNIVERSITY UNITS TOTAL ENTITY	\$ 29,117				\$ 56	29,061				
	40100 UM STUDENT LOANS ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FCCI UNIVERSITY UNITS GIFTS INCOME TRANSFERS TOTAL ENTITY	\$ 14,254			\$ 3	1,383	3,006		\$ 6,530	3,332	
	40101 UM NDSL ACCOUNT INTEREST UNIVERSITY UNITS INCOME TRANSFERS CHIEF UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 336,894				2,241	303,942			181 30,530	
	40201 MSU NDSL ACCOUNT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 573,606					51,203			522,403	
	40202 MSU FCC ACCOUNT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 77,057					11,230			65,827	
	40203 MSU FCI ACCOUNT UNIVERSITY UNITS CHIEF UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 6,842					747			6,045	
	40204 MSU GNSL ACCOUNT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 506					66			440	
	40205 MSU OTHER LOAN ACCOUNT UNIVERSITY UNITS TOTAL ENTITY	\$ 3,709					3,709				
	40300 EMC NDSL LOAN ACCT UNIVERSITY UNITS	CONTINUED					28,781				







REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fees	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.											
ACCOUNTING ENTITY/SOURCE											
71602 WMC SUB FEE FUND UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL TOTAL ENTITY		\$ 7,423			\$ 7,298	125					
71603 WMC FACII REV BLDG FEE FUND UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL UNIVERSITY UNITS TOTAL ENTITY		\$ 17,111			14,372	276	2,463				
71604 WMC NON-RESID BLDG FEE FUND UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL TOTAL ENTITY		\$ 2,839			2,816	23					
71605 WMC LAND GRANT EARNINGS FUND SHORT TERM INVESTMENT POOL ENDOWMENT INCOME TOTAL ENTITY		\$ 56,118				55,778					
71811 AES UNEXPENDED PLT ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 17,739					17,739				
72100 UP RENEWAL & REPLACE ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 210,749								\$ 210,749	
72201 MSU RER ACCT SHORT TERM INVESTMENT FCCL UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 1,216,028				2,778	36,165			1,177,085	
72300 RENEWAL & REPLACEMENT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 88,486				2,958				85,528	
72401 NMC RENEWAL & REPLACEMENTS ACC INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 20,733				15,733				15,000	
72411 AES R & R ACCOUNT UNIVERSITY UNITS TOTAL ENTITY		I 8,194					8,194				

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
73100 UM BUILDING FEE DEBT ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FUND TOTAL ENTITY		\$ 730,167			\$ 703,124	\$ 27,043					
73106 UM FIELD HOUSE DEBT ACCT INTEREST SHORT TERM INVESTMENT FUND ANNUAL MODIFIED INCOME OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 65,700				5,935 1,666 141			\$ 57,958		
73109 UM 1956 REV BOND DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 131,869				9,858			122,011		
73112 UM SWIM POOL DEBT ACCT INTEREST SHORT TERM INVESTMENT FUND ANNUAL MODIFIED INCOME OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 20,280				923 232 46			19,078		
73114 UM 1957 REV BONDS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 24,076				1,680			22,396		
73117 UM 1961 REV BONDS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 44,738				3,301			41,437		
73120 UM 63 STU RUIL FEE REV DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 166,819				19,694			147,125		
73123 UM 1963A REV BLS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 55,641				11,900			43,741		
73126 UM 1963B REV BONDS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 20,874				3,109			17,765		

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
73129 UM 1964 1ST REV BLS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 87,840					\$ 25,275				\$ 62,565	
73132 UM 64 2ND REV BLS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 100,373					23,330				77,043	
73135 UM 65 REV BLS DEBT ACCT INTEREST GIFTS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 49,349					16,540			\$ 2,741	35,551	
73138 UM 66 1ST REV BLS DEBT ACCT INTEREST GIFTS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 76,162					5,533			5,503	76,133	
73141 UM 66 2ND REV BLS DEBT ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 271,215					10,043				261,172	
73144 UM 71 STU BUILD REV EOS ACCT INTEREST OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 208,073					16,038				192,035	
73201 MSU RID 1954 INDEBT ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL ENDOWMENT INCOME UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 3,297,652				\$ 284,029	3,507 67,799	173,569			2,768,748	
73202 MSU RID 1956 INDEBT ACCT UNIVERSITY TUITION & FEES UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 356,072				113,624				7,181	235,267	
73204 MSU RID 1963 INDEBT ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY					656,073	7,197	34,560			466,821	
		CONTINUED									



REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	73409 MMC 1972 SERIES G DEBT RES ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 7,078								\$ 7,078	
	73410 MMC 1972 SERIES H DEBT RES ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 72,976								72,976	
	73501 MCMSET RETIRE CF DEBT 1958 ISS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 10,290								10,290	
	74502 MCMSET RETIRE CF DEBT 1970 ISS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 109,025								109,025	
	73503 MCMSET TRUSTEE SINK ED ACCT ENDOWMENT INCOME OTHER UNIVERSITY TRANSFERS DEPART CF HOUSING & URBAN DEV TOTAL ENTITY	\$ 118,958				\$ 10,543				85,099	23,316
	73601 MMC 66 SER A SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 30,926			\$ 30,926						
	73602 MMC 66 SER B SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 15,730			15,730						
	73603 MMC 66 SER C SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 13,173			13,173						
	73604 MMC 66 SER D SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 24,580			24,580						
	73605 MMC 67 SER A SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 18,340			18,340						
	73606 MMC 67 SER B SINKING ACCT ADMINISTRATIVE TOTAL ENTITY	\$ 18,466			18,466						

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
73P01 AES RETIREMENT CF INIERT ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 28,932								\$ 28,932	
74201 MSU NIIP ACCOUNT CTHEP UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 25,661								25,661	
80100 UM AGENCY ACCT UNIVERSITY TUITION & FEES INTEREST SHORT TERM INVESTMENT POOL SALE OF PROPERTY SALES & SERVICES AUX ENTER UNIVERSITY UNITS GIFTS CTHEP UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 955,577			\$ 3,970	\$ 5,116 9,219	32,789 22,662		\$ 873,536	25,307-	
90101 U OF M PAD DEBT CLEARING ACCT TOTAL ENTITY		\$ 0									
80111 UM ASSOCIATED STUDENTS ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT POOL SALES & SERVICES AGENCY ACTIVITY SALES & SERVICES AUX ENTER UNIVERSITY UNITS GIFTS CTHEP UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 1,487,120			336,875	6,346	677,150- 38,232		9,534	418,560	
80140 U OF M TRUST FUND CTHEP UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 138,051								138,051	
90201 MSU STU BUS OEC ACCT UNIVERSITY TUITION & FEES INTEREST SHORT TERM INVESTMENT POOL UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 813,835			615,310	600 8,494	147,701			1,640	
90202 MSU MISC AGENCY ACCT INTEREST SHORT TERM INVESTMENT POOL UNIVERSITY UNITS TOTAL ENTITY		\$ 9,055,489				426 2,307	9,052,756				



REVENUE/INCOME CLASSIFICATION		Entity Total	Licenses, Permits and Fees	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE										
	80203 KSU BECG FIN AID ACCT HEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 1,193,000									\$ 1,193,000
	80401 WMC ASSOCIATED STUDENTS ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FUND UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 195,375			\$ 66,020	\$ 700	\$ 25,740			\$ 102,915	
	80402 WMC GENERAL AGENCY ACCT INTEREST SHORT TERM INVESTMENT FUND UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS HEW-OFFICE OF EDUCATION TOTAL ENTITY	\$ 226,928				63 648	44,638			18,314	263,265
	80501 MCMSET ASSOC STU ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FUND UNIVERSITY UNITS CHIEF UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 57,629			53,032	1,869	2,703			25	
	80502 MMSSET OTHER AGENCY ACCT SHORT TERM INVESTMENT FUND TOTAL ENTITY	\$ 540				540					
	80601 WMC ASSOCIATED STUDENTS ACCT UNIVERSITY TUITION & FEES UNIVERSITY UNITS TOTAL ENTITY	\$ 19,603			19,411		192				
	80604 WMC WESCILITE ACCOUNT UNIVERSITY UNITS TOTAL ENTITY	\$ 3,256					3,256				
	80605 WMC CHINOOP ACCOUNT UNIVERSITY UNITS TOTAL ENTITY	\$ 8,373					8,373				
	80606 WMC GENERAL DEPOSIT ACCOUNT SHORT TERM INVESTMENT FUND TOTAL ENTITY	\$ 170				170					

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
80607 WMC ROOM DEPOSIT ACCT SHORT TERM INVESTMENT POOL TOTAL ENTITY		\$ 67				\$ 67					
80610 JIM SPEAR MEMORIAL SCHLRSH SHORT TERM INVESTMENT POOL UNIVERSITY UNITS GIFTS TOTAL ENTITY		\$ 160				\$ 65	\$ 50		\$ 45		
80612 WMC SCHOLARSHIPS ACCOUNT UNIVERSITY UNITS TOTAL ENTITY		\$ 3,824					3,824		133,106		
81303 EMC BIA SCHOLARSHIP ACCT GIFTS TOTAL ENTITY		\$ 133,106							250		
81304 EMC MONI DAK UI SCHOL ACCT GIFTS TOTAL ENTITY		\$ 250									
81310 EMC MISC SCHOLAR ACCT GRANT REPAYMENTS GIFTS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 10,685					165		9,700	\$ 1,150	
81312 EMC ST VINCENT HOSP SCHOLAR AC GIFTS TOTAL ENTITY		\$ 600							600		
81313 EMC SCOTTISH RITE FCU SCH ACCT GIFTS TOTAL ENTITY		\$ 400							400		
81314 SUMNER TRAINEESHIP SPEC ED STATE GRANTS AND CONTRACTS TOTAL ENTITY		\$ 5,600								5,600	
81601 WMC GARGYLE CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 2,219					2,219				

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
81602 WMC INDUSTRIAL APTS CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 879					\$ 879				
81603 WMC KAPEA ZETA NU (#7N) UNIVERSITY UNITS TOTAL ENTITY		\$ 158					158				
81604 WMC M CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 4,414					4,414				
81605 WMC RODEO CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 4,458					4,458				
81606 WMC SEUES UNIVERSITY UNITS TOTAL ENTITY		\$ 2,088					2,088				
81607 WMC CIRCLE K UNIVERSITY UNITS TOTAL ENTITY		\$ 490					490				
81608 WMC MENS INTRAMURALS UNIVERSITY UNITS TOTAL ENTITY		\$ 879					879				
81609 WMC KAPPA DELTA FI UNIVERSITY UNITS TOTAL ENTITY		\$ 657					657				
81610 WMC HANDELL CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 15					15				
81611 WMC ART CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 189					189				
81612 WMC CHANTICLEERS UNIVERSITY UNITS TOTAL ENTITY		\$ 53					53				

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
81613 WMC FLOWER FUND											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 98									
81614 WMC MUSIC CLUB											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 632									
91616 WMC WOMENS INTRAMURAL ASSOC											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 354									
81620 WMC CHEERLEADERS											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 119									
81622 WMC PERM CLUB											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 43									
81301 EMC S O AMER FORE ASC ACCT											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 70									
81302 EMC S O APSARUKE SCCLAL ACCT											
SALES & SERVICES AUX ENTER											
TOTAL ENTITY		\$ 156									
81303 EMC S O ALPHA PSI KAPPA ACCT											
SALES & SERVICES AUX ENTER											
OTHER UNIVERSITY TRANSFERS											
TOTAL ENTITY		\$ 1,006							\$ 200		
81304 EMC SO ALUMNI ASSOCIATION											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 10									
81305 EMC S C ART CLUB ACCT											
SALES & SERVICES AUX ENTER											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 1,106									
91307 EMC S O ALPHA MU GAMMA ACCT											
UNIVERSITY UNITS											
TOTAL ENTITY		\$ 210									

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DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F. Y.		REVENUE/INCOME CLASSIFICATION								
ACCOUNTING ENTITY/SOURCE	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
93307 EMC S O ALPHA MU GAMMA ACCT TOTAL ENTITY	CONTINUED \$ 210									
93309 EMC S O BAND UNIFORM PD ACCT SHORT TERM INVESTMENT POOL TOTAL ENTITY	\$ 222				\$ 222					
93310 EMC S C CEN FOR HANLYCAP ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 1,065				49 \$	44 972				
93313 EMC F O FACULTY SENATE ACCT UNIVERSITY UNITS TOTAL ENTITY	\$ 437					437				
93315 EMC S O HPER CIUR ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 318					269 49				
93316 EMC S O HUMAN PERF PD ACCT UNIVERSITY UNITS TOTAL ENTITY	\$ 355					355				
93317 EMC S O INTERC KNIGHTS ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS CITIZEN UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 575					111 364			\$ 100	
93319 EMC S O KAPPA DELTA EPS ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 1,266					115 1,151				
93320 EMC S O KAYOTA PLAYERS ACCT UNIVERSITY UNITS TOTAL ENTITY	\$ 616					616				
93321 EMC S O LAMMA K/K SIGMA ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS CITIZEN UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 5,886					3,826 1,060			136	

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION										
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance	
83322 EMC S O MENC ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 65					\$ 65					
83323 EMC S O KAPPA DELTA ACCT UNIVERSITY TUITION & FEES SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 1,323			\$ 739		159 425					
83324 EMC S O PETROC RIMROCK ACT ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 5,981					5,981 40					
83325 EMC S C PETROC HALL SOCIAL ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 1,427					1,427					
83326 EMC S O RIMROCK HALL SCC ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 836					836					
83327 EMC S C RODEC ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 2,449					2,449					
83329 EMC S O SPURS ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 1,194					432 762					
83332 S O INTER TRIBAL IND CLUB ACCT CTREF UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 800								\$ 800		
83333 EMC S O GALLERY ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 1,238					1,067 151					
83334 EMC S O TRI SIGMA ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 129					129					

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
83335 EMC SO SIGMA ALPHA FUSION ACT UNIVERSITY UNITS TOTAL ENTITY		\$ 148					\$ 148				
83336 EMC SO INTERPAT SORO COUN ACT UNIVERSITY UNITS TOTAL ENTITY		\$ 388					388				
83337 S O LAMBDA CHI ALPHA ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 25					25				
83338 EMC SO POTTERS GUILD ACCT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 756					356		\$ 400		
83339 EMC S O ALPHA GAMMA DELTA ACCT UNIVERSITY UNITS TOTAL ENTITY		\$ 1,328					1,328				
83341 EMC S C KEMC RADIC ACCOUNT SALES & SERVICES AUX ENTER UNIVERSITY UNITS LOCAL GRANTS & CONTRACTS TOTAL ENTITY		\$ 323					508	\$ 265			
83342 SO PARKETING MANAGEMENT CLUB UNIVERSITY UNITS TOTAL ENTITY		\$ 52					52				
83344 S O CISEY HALL SOCIAL SALES & SERVICES AUX ENTER TOTAL ENTITY		\$ 159					159				
83345 EMC S O DELIA NU ALPHA SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY		\$ 157					11839				
83346 SO ST COUN/EXCEPT CHILDREN UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY		\$ 442					242			200	

REVENUE/INCOME CLASSIFICATION											
DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	ACCOUNTING ENTITY/SOURCE	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
	33347 EMC S G ACCOUNTING CLUP UNIVERSITY UNITS TOTAL ENTITY	\$ 115					\$ 115				
	42346 EMC S.G. PSI CHI ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 200								\$ 200	
	85301 EMC S G STU GOVT ACCT UNIVERSITY TUITION & FEES SHORT TERM INVESTMENT FUND TOTAL ENTITY	\$ 23,895			\$ 23,696	\$ 199					
	45302 EMC S G STU GOVT FWS ACCT UNIVERSITY TUITION & FEES TOTAL ENTITY	\$ 173,989			173,989						
	95303 EMC S G ART ACCOUNT CIHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 1,200								1,200	
	85304 EMC S G CAP CONST ACCT SHORT TERM INVESTMENT FUND UNIVERSITY UNITS TOTAL ENTITY	\$ 4,406				4,337	69				
	85306 EMC S G CHEERLEADERS ACCT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 628					128			500	
	95308 EMC S G DRAMA ACCT UNIVERSITY TUITION & FEES SALES & SERVICES AUX ENTERP CIHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 8,323			1,471		852			6,000	
	85309 EMC S G FOREINICS ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 6,400								6,400	
	85311 EMC S G PETRO SUMR ELYHEF ACCT SALES & SERVICES AUX ENTERP CIHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 4,360					493			4,360	



DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gfts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
ACCOUNTING ENTITY/SOURCE											
85312 EMC S G MARQUEE ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 225								\$ 225		
85313 EMC S G MUSIC ACCT SHORT TERM INVESTMENT POOL CINIF UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 4,126				\$ 56				4,070		
95314 EMC S G OPERATIONS ACCT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 13,673					\$ 173			13,500		
95315 EMC S G ORCL GRANTS ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 1,500								1,500		
95316 EMC S G CUTOVER REC ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 4,436					130 4,306					
95317 EMC S G MISS EMC ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 450								450		
85318 EMC S G READERS THEATRE ACCT SALES & SERVICES AUX ENTER OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 1,662					162			1,500		
95320 EMC S G STU ACT SCHOLAR ACCT SHORT TERM INVESTMENT POOL OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 11,015				155				10,860		
95321 EMC S G SUM ACTI & WORKSHOPS SALES & SERVICES AUX ENTER CINIF UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 10,385					385			10,000		
95322 EMC S G UNION ACT BOARD ACCT SALES & SERVICES AUX ENTER OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 46,053					12,733			34,250		

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.	REVENUE/INCOME CLASSIFICATION									
	Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents Merchandise Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
85324 EMC S G INTRAMURAL ACCT SHORT TERM INVESTMENT POOL SALES & SERVICES AUX ENTER UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 48,400				\$ 126	\$ 10,842 5,905			\$ 31,547	
85326 EMC S G SUMMER GPERNS ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 534								534	
85327 EMC S G SUMMER RETORT ACCT UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 612					112			500	
85329 EMC S G RETORT ACCT SHORT TERM INVESTMENT POOL UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 18,637				139	5,496			13,000	
85330 EMC REC ACTIVITY ERG ACCT SALES & SERVICES AUX ENTER UNIVERSITY UNITS OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 7,827					1,512 1,489			4,826	
85331 EMC S G RIMROCK YEAR BOOK ACCT OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 740								740	
85332 EMC S G LEGAL SERVICES SHORT TERM INVESTMENT POOL OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 8,084				84				8,000	
85333 EMC SG STDNT LITIGATION COSTS SALES & SERVICES AUX ENTER UNIVERSITY UNITS TOTAL ENTITY	\$ 193					163 30				
86101 EMC S G CCNTINGENCY ACCT SHORT TERM INVESTMENT POOL OTHER UNIVERSITY TRANSFERS TOTAL ENTITY	\$ 15,189				1,103				14,086	

DETAILED STATEMENT OF RECEIPTS BY ACCOUNTING ENTITY FOR THE 1977-78 F.Y.		REVENUE/INCOME CLASSIFICATION									
ACCOUNTING ENTITY/SOURCE		Entity Total	Licenses, Permits and Fines	Taxes	Service Fees and Reimbursements	Investment Income	Sale of Documents, Merchandise, Property & Miscellaneous	Rent, Lease and Royalties	Fiduciary & Trust, Grants, Gifts, Bequests, Donations	Income Collections and Transfers	Federal Assistance
16302 EMC S G EMERGENCY ACCT											
SHORT TERM INVESTMENT POOL											
TOTAL ENTITY		\$ 504				\$ 504					
97301 EMC 75-76 BECG ACCT											
GRANT REPAYMENTS											
HEW-OFFICE OF EDUCATION							\$ 34,262				\$ 571,645
TOTAL ENTITY		\$ 537,422									
99302 EMC 76 NAIA TOURN ACCT											
SALES & SERVICES AUX ENTER							1,260				
TOTAL ENTITY		\$ 1,260									
88307 EMC METRIC CONSORTIUM											
UNIVERSITY UNITS							376				
TOTAL ENTITY		\$ 376									
TOTAL ALL ACCOUNTING ENTITIES		\$ 1,130,436,959	\$ 34,429,219	\$ 310,208,445	\$ 37,771,466	\$ 64,276,298	\$ 57,461,662	\$ 18,996,671	\$ 93,773,077	\$ 209,619,069	\$ 310,901,052

	Prog. Costs	Stmt. of Approp.		Prog. Costs	Stmt. of Approp.
Adjutant General (Military Affairs) . . . . .	300	346	Legislative Auditor . . . . .	238	310
Administration, Dept. of . . . . .	278	331	Legislative Council . . . . .	238	310
Administration, Board of (PERS) . . . . .	282	332	Legislative Fiscal Analyst . . . . .	238	310
Advisory Council, for Vocational Education . . . . .	266	324	Library Commission . . . . .	265	324
Agricultural Experiment Station . . . . .	262	322	Lieutenant Governor . . . . .	241	311
Agriculture, Dept. of . . . . .	283	339	Livestock, Department of . . . . .	273	329
Arts Council . . . . .	265	323	Long Range Building Plan . . . . .	283	333
Attorney General . . . . .	244	315			
Auditor, Legislative . . . . .	238	310	Merit System Bureau (Administration) . . . . .	282	332
Auditor, State . . . . .	242	313	Military Affairs, Department of		
			Adjutant General . . . . .	300	346
Bicentennial Administration . . . . .	267	325	Civil Defence Agency . . . . .	300	346
Board of Public Education . . . . .	247	316	Montana Advisory Council for Voc. Ed. . . . .	266	324
Board of Pardons . . . . .	296	343	Montana Arts Council . . . . .	265	323
Board of Regents of Higher Education . . . . .	267	324	Montana College of Mineral Science & Tech. . . . .	253	319
Boulder River School & Hospital . . . . .	287	340	Montana State Prison . . . . .	292	342
Business Regulation, Dept. of . . . . .	285	339	Montana State University . . . . .	251	318
			Montana, University of . . . . .	249	317
Center for the Aged . . . . .	288	341	Motor Pool (Highways) . . . . .	271	328
Children's Center . . . . .	288	341	Motor Vehicles, Registrar of (Justice) . . . . .	245	315
Civil Defense Agency (Military Affairs) . . . . .	300	345	Mountain View School . . . . .	291	341
Commission on Campaign Practices . . . . .	242	313			
Commission of Higher Education . . . . .	248	316	Natural Resources & Conservation, Dept. of . . . . .	274	328
Community Affairs, Dept. of . . . . .	296	343	Northern Montana College . . . . .	258	321
Consumer Council . . . . .	240	310			
Cooperative Extension Service . . . . .	263	323	Pardons, Board of . . . . .	296	343
			Pine Hills School . . . . .	291	341
Eastern Montana College . . . . .	256	319	Professional & Occupational Licensing, Dept. of . . . . .	301	347
Eastmont Training Center . . . . .	289	341	Public Instruction, Superintendent of . . . . .	243	311
Education, Board of Public . . . . .	247	316	Public Service Regulation, Dept. of . . . . .	247	316
Environmental Quality Council . . . . .	239	310			
			Registrar of Motor Vehicles (Justice) . . . . .	246	315
Fiscal Analyst, Legislative . . . . .	238	310	Revenue, Dept. of . . . . .	275	330
Fish and Game, Dept. of . . . . .	267	325	Revised Codes of Montana . . . . .	239	311
Galen State Hospital . . . . .	290	341	School for Deaf & Blind . . . . .	264	321
Governor's Office . . . . .	240	311	Secretary of State . . . . .	242	311
			Senate, Legislative Assembly . . . . .	239	311
Health & Environmental Sciences, Dept. of . . . . .	269	327	Social & Rehabilitation Services, Dept. of . . . . .	306	341
Highways, Dept. of . . . . .	270	328	State Auditor . . . . .	242	311
Historical Society, Board of Trustees . . . . .	266	324	State Lands, Dept. of . . . . .	271	321
House, Legislative Assembly . . . . .	239	310	State Tax Appeal Board . . . . .	282	331
			State Treasurer . . . . .	279	331
Institutions, Dept. of . . . . .	286	339	Superintendent of Public Instruction . . . . .	243	311
Insurance, Hail, State Board of . . . . .	285	339	Supreme Court . . . . .	240	311
Investigation, Comm. & Ident. Div. (Justice) . . . . .	247	315	Swan River Youth Forest Camp . . . . .	293	341
Justice, Department of . . . . .			Treasurer, State . . . . .	279	331
Central Services Division . . . . .	247	315	Teacher's Retirement Board . . . . .	282	331
Crime Control Division . . . . .	244	314			
Highway Patrol Bureau . . . . .	245	315	University of Montana . . . . .	249	311
Invest., Comm., & Ident. Div. (Justice) . . . . .	247	315			
Legal Services Division . . . . .	244	315	Veterans' Home . . . . .	294	341
Registrar of Motor Vehicles . . . . .	246	315	Vocational Education Advisory Council . . . . .	266	311
Labor & Industry, Department of			Warm Springs State Hospital . . . . .	294	341
Employment Security Division . . . . .	298	346	Western Montana College . . . . .	260	311
Labor Standards Division . . . . .	298	344	Workers' Comp. Division (Labor & Industry) . . . . .	299	341
Workers' Compensation Division . . . . .	299	346			
Lands, State Dept. of . . . . .	271	344			
Law Library . . . . .	240	310			
Legal Services Division (Justice) . . . . .	244	315			
Legislative Assembly, House . . . . .	239	310			
Legislative Assembly, Senate . . . . .	239	310			

## PROGRAM COSTS

In governmental accounting, the "program" is the most informative collector of cost data within an agency. For our purposes, a PROGRAM is defined as: an organized effort to complete a task to fulfill a need and, as a result, leading to the attainment of an objective or goal. Programs do not generally cross agency lines, but they can, and often are, funded from several sources. Normally, an agency defines its functions and goals into major programs. To accomplish the goals of these major programs, sub-programs are initiated with sub-programs to those if necessary. In all, the Statewide Budgeting and Accounting System offers four sub-levels to the major program. To date, the System has over 17,000 programs and sub-programs in its data base. Because of space limitations, the following section provides cost data only at the major program level. Cost data at sub-levels is available upon request.

In the section that follows, the various State programs are displayed under the agency to which they are assigned for administration. The costs incurred within each program are then itemized by category (personal services, operating expenses, equipment, etc.). Each cost is placed in a column to indicate the fund from which the indicated cost was incurred. To identify the source of funds, the three major operating funds (General, Earmarked, Federal and Private Revenue) have been provided an exclusive column. Costs in the other twelve funds are identified by a number code (interpreted at the bottom of each page) in a far right-hand column.

A summation of all program costs for a particular agency can be found after the last program for an agency under the caption of "all programs". In addition, some costs of State government have not been restricted to a program and the agency has not elected to charge these costs to a program. In order to present total disbursements of an agency, those costs without a program will appear, if applicable, as the first costs of an agency under the caption of "no program indicated". (Note: The "no program indicated" amounts are included in the "all programs" total.)

Agencies are listed in this section according to a numerical identifier used within the Statewide System. An alphabetical index is provided on page 236 to assist you in locating a given agency and/or a principal subdivision of that agency when subdivisions are used to segregate program responsibilities.

PROGRAM COST ANALYSIS				SOURCE OF FINANCING BY FUND				
F.Y. 1977-78				GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL	CODE				AMOUNT	
LEGISLATIVE AUDITOR 01 AUDIT & EXAMINATION PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 761,717 168,007 8,894	\$ 761,717 168,007 8,894					
PROGRAM TOTALS		\$ 938,618	\$ 938,618					
OFFICE OF LEGIS FISCAL ANALYST 01 ANALYSIS AND REVIEW								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 183,569 32,074 6,192 2,195	\$ 183,569 32,074 6,192 2,195					
PROGRAM TOTALS		\$ 224,030	\$ 224,030					
LEGISLATIVE COUNCIL 01 LEGISLATIVE RESEARCH PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 249,384 109,572 1,643	\$ 240,439 92,847 1,643	\$ 2,126 4,237	\$ 6,819 12,488			
PROGRAM TOTALS		\$ 360,599	\$ 334,929	\$ 6,363	\$ 19,307			
LEGISLATIVE COUNCIL 02 LEGISLATIVE SERVICES PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 128,943 167,457 160	\$ 128,943 167,457 160					
PROGRAM TOTALS		\$ 296,560	\$ 296,560					
LEGISLATIVE COUNCIL 03 RETRIEVAL SYSTEM PROGRAM								
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 20,000	\$ 20,000					
PROGRAM TOTALS		\$ 20,000	\$ 20,000					
LEGISLATIVE COUNCIL 04 LEGISLATIVE PROJECTS								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 273,874 266,938 1,062	\$ 273,874 266,938 1,062					
PROGRAM TOTALS		\$ 541,874	\$ 541,874					
LEGISLATIVE COUNCIL 05 COUNCIL OF ST GOV DUES PGM								
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 2,940 44,130	\$ 2,940 44,130					
PROGRAM TOTALS		\$ 47,070	\$ 47,070					
LEGEND FOR OTHER FUNDS				STATE OPERATING				
				UNIVERSITY				
				3 = Sinking Fund				
				5 = Federal and Private Grant Clearance Fund				
				6 = Bond Proceeds and Insurance Clearance Fund				
				7 = Revolving Fund				
				8 = Trust and Legacy Fund				
				9 = Agency Fund				
				30 = Current Funds				
				40 = Student Loan Funds				
				50 = Endowment Funds				
				60 = Security and Life Income Funds				
				70 = Plant Funds				
				80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
LEGISLATIVE COUNCIL 06 ADMINISTRATIVE CODE COMMITTEE							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 12,021 2,588 626	\$ 12,021 2,588 626				
PROGRAM TOTALS		\$ 15,235	\$ 15,235				
LEGISLATIVE COUNCIL 07 REVISED CODES OF MONTANA							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 60,000	\$ 60,000				
PROGRAM TOTALS		\$ 60,000	\$ 60,000				
LEGISLATIVE COUNCIL 08 CON-CON PUBLICATION PROJECT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 15,739 1,728 300	\$ 15,739 1,728 300				
PROGRAM TOTALS		\$ 17,767	\$ 17,767				
LEGISLATIVE COUNCIL ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	682,901 672,413 3,791	673,956 658,668 3,791	\$ 2,126 4,237	\$ 6,819 12,488		
AGENCY PROGRAM TOTALS		\$ 1,359,104	\$ 1,333,435	\$ 6,362	\$ 19,306		
SENATE-LEGISLATIVE ASSEMBLY 01 LEGISLATIVE ASSEMBLY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 15,333 1,589 133	\$ 15,333 1,589 133				
PROGRAM TOTALS		\$ 17,055	\$ 17,055				
HOUSE-LEGISLATIVE ASSEMBLY 01 LEGISLATIVE ASSEMBLY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 32,124 4,047 2,725	\$ 32,124 4,047 2,725				
PROGRAM TOTALS		\$ 38,896	\$ 38,896				
ENVIRONMENTAL QUALITY COUNCIL 01 ENVIRONMENTAL QUALITY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 86,994 28,441 385	\$ 76,539 27,866 385		\$ 10,455 575		
PROGRAM TOTALS		\$ 115,820	\$ 104,790		\$ 11,030		

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
CONSUMER COUNSEL 01 ADMINISTRATION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 93,366		\$ 93,366			
	OPERATING EXPENSES	214,740		214,740			
	EQUIPMENT	26,354		26,354			
PROGRAM TOTALS		\$ 334,460		\$ 334,460			
JUDICIARY 01 SUPREME COURT OPERATIONS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 548,882	\$ 500,572		\$ 48,310		
	OPERATING EXPENSES	101,163	95,782		5,381		
	EQUIPMENT	11,755	11,755				
PROGRAM TOTALS		\$ 661,800	\$ 608,109		\$ 53,691		
JUDICIARY 02 BOARDS AND COMMISSIONS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 37,307	\$ 9,563		\$ 27,744		
	OPERATING EXPENSES	64,282	39,487		24,795		
	EQUIPMENT	182	76		106		
PROGRAM TOTALS		\$ 101,771	\$ 49,126		\$ 52,645		
JUDICIARY 03 LAW LIBRARY							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 38,096	\$ 31,226		\$ 6,870		
	OPERATING EXPENSES	43,651	38,777		4,274		
	EQUIPMENT	54,444	53,471		573		
PROGRAM TOTALS		\$ 135,591	\$ 123,474		\$ 12,117		
JUDICIARY 04 DISTRICT COURT OPERATIONS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,190,885	\$ 1,141,662		\$ 49,223		
	OPERATING EXPENSES	108,905	82,259		26,646		
	EQUIPMENT	154	154				
PROGRAM TOTALS		\$ 1,299,944	\$ 1,224,075		\$ 75,869		
JUDICIARY ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	1,815,169	1,683,023		132,146		
	OPERATING EXPENSES	317,401	256,305		61,096		
	EQUIPMENT	66,533	65,455		1,078		
AGENCY PROGRAM TOTALS		\$ 2,199,103	\$ 2,004,783		\$ 194,320		
GOVERNORS OFFICE 01 EXECUTIVE OFFICE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 364,532	\$ 364,532		\$ 1,597		
	OPERATING EXPENSES	243,062	241,465				
	EQUIPMENT	1,589	1,589				
PROGRAM TOTALS		\$ 609,183	\$ 607,586		\$ 1,597		
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
			40 = Student Loan Funds				
			50 = Endowment Funds				
			60 = Security and Life Income Funds				
			70 = Plant Funds				
			80 = Agency Funds				



# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
GOVERNORS OFFICE 02 MANSION MAINTENANCE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 43,150 23,764 934	\$ 23,110 23,755 934		\$ 20,040 9		
PROGRAM TOTALS		\$ 67,848	\$ 47,799		\$ 20,049		
GOVERNORS OFFICE 04 OFFICE OF PDGET & PGM FLANNING							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 562,684 109,583 2,685	\$ 543,556 93,229 1,685		\$ 19,128 16,354 1,000		
PROGRAM TOTALS		\$ 674,952	\$ 638,470		\$ 36,482		
GOVERNORS OFFICE 05 LEGAL JURISDICTION PROJECT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 7,545 92,038 645	\$ 7,545 92,038 645				
PROGRAM TOTALS		\$ 100,228	\$ 100,228				
GOVERNORS OFFICE 07 OFF OF COMMERCE & ST BUS DEV							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 106,104 128,927 1,061 239,714	\$ 21,146 39,594 265		\$ 84,958 89,333 796	5	\$ 239,714
PROGRAM TOTALS		\$ 475,806	\$ 61,005		\$ 175,087		\$ 239,714
GOVERNORS OFFICE 08 ECONOMIC DEVELOPMENT							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 239,000	\$ 59,750		\$ 179,250		
PROGRAM TOTALS		\$ 239,000	\$ 59,750		\$ 179,250		
GOVERNORS OFFICE 12 LT. GOVERNOR							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 399,080 297,560 3,926 47,840	\$ 188,670 59,871 3,002		\$ 210,410 237,689 924	5	\$ 47,840
PROGRAM TOTALS		\$ 748,406	\$ 251,543		\$ 449,023		\$ 47,840
GOVERNORS OFFICE 16 CITIZENS ADVOCATE OFFICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 33,380 19,785	\$ 33,380 19,785				
PROGRAM TOTALS		\$ 53,165	\$ 53,165				

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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## UNIVERSITY

- 30 = Current Funds
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- 70 = Plant Funds
- 80 = Agency Funds



# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
STATE AUDITORS OFFICE 02 CENTRAL PAYROLL DIVISION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 78,903 102,413 2,013 3,200	\$ 78,903 27,413 2,013 3,200			75	75,000
PROGRAM TOTALS		\$ 186,529	\$ 111,529				\$ 75,000
STATE AUDITORS OFFICE 03 ADMINISTRATIVE SUPPORT PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 113,379 9,362 442	\$ 113,379 9,362 442				
PROGRAM TOTALS		\$ 123,183	\$ 123,183				
STATE AUDITORS OFFICE 04 INSUR REG & LIC PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 290,399 81,250 28,458	\$ 290,399 81,250 28,458				
PROGRAM TOTALS		\$ 400,107	\$ 400,107				
STATE AUDITORS OFFICE 05 INVEST REG & LIC PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 67,709 5,729 7,808	\$ 67,709 5,729 7,808				
PROGRAM TOTALS		\$ 81,246	\$ 81,246				
STATE AUDITORS OFFICE 06 LOCAL ASSISTANCE DISTRIBUTIONS							
EXPENDITURE CATEGORY	LCCA ASSISTANCE	\$ 1,783,825		\$ 1,783,825			
PROGRAM TOTALS		\$ 1,783,825		\$ 1,783,825			
STATE AUDITORS OFFICE ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY LCCA ASSISTANCE	673,248 335,468 48,377 3,200 1,783,825	\$ 673,248 260,468 48,377 3,200	1,783,825		75	75,000
AGENCY PROGRAM TOTALS		\$ 2,844,117	\$ 985,292	\$ 1,783,825			\$ 75,000
SUPERIN OF PUBLIC INSTR OFFICE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	GRANTS	\$ -706				55	-706
PROGRAM TOTALS		\$ -706					\$ -706

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

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## UNIVERSITY

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND					
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS		
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT	
SUPERIN OF PUBLIC INSTR OFFICE 01 CHIEF STATE SCHOOL OFFICER								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,691,608	\$ 1,019,764	\$ 28,070	\$ 1,344,223	7	\$ 299,551	
	OPERATING EXPENSES	1,367,345	227,841	4,027	708,123	7	427,354	
	EQUIPMENT	139,696	11,989	282	32,202	7	95,223	
	TRANSFERS	421,739		9,500	387,572	7	24,667	
PROGRAM TOTALS		\$ 4,620,388	\$ 1,259,594	\$ 41,879	\$ 2,472,120		\$ 846,795	
SUPERIN OF PUBLIC INSTR OFFICE 09 DISTRICT PUBLIC SCHOOL PROGRAM								
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 114,731,230	\$ 28,820,000	\$ 85,924,038		5	\$ -12,808	
	LOCAL ASSISTANCE	26,756,024	7,335,717	66,101		5	19,354,206	
	GRANTS	12,140,568	6,110,000		\$ 6,030,568			
	TRANSFERS							
PROGRAM TOTALS		\$153,630,585	\$ 42,265,717	\$ 85,992,902	\$ 6,030,568		\$19,341,398	
SUPERIN OF PUBLIC INSTR OFFICE ALL PROGRAMS								
EXPENDITURE CATEGORY	GRANTS	26,755,318	7,335,717	66,101		5	19,353,500	
	PERSONAL SERVICES	2,691,608	1,019,764	28,070	1,344,223	7	299,551	
	OPERATING EXPENSES	1,370,109	227,841	6,791	708,123	7	427,354	
	EQUIPMENT	139,696	11,989	282	32,202	7	95,223	
	TRANSFERS	12,562,307	6,110,000	9,500	6,418,140	7	24,667	
	LOCAL ASSISTANCE	114,731,230	28,820,000	85,924,038		5	-12,808	
AGENCY PROGRAM TOTALS		\$158,250,267	\$ 43,525,310	\$ 86,034,781	\$ 8,502,688		\$20,187,487	
CRIME CONTROL DIVISION 01 BOARD OF CRIME CONTROL								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 612,185	\$ 120,157		\$ 492,028			
	OPERATING EXPENSES	246,809	32,903		213,906			
	EQUIPMENT							
PROGRAM TOTALS		\$ 858,994	\$ 153,060		\$ 705,934			
CRIME CONTROL DIVISION 02 BOARD OF CRIME CONTROL ACTION								
EXPENDITURE CATEGORY	GRANTS	\$ 2,763,833	\$ 49,704			5	\$ 2,714,129	
	PROGRAM TOTALS	\$ 2,763,833	\$ 49,704				\$ 2,714,129	
CRIME CONTROL DIVISION ALL PROGRAMS								
EXPENDITURE CATEGORY	PERSONAL SERVICES	612,185	120,157		\$ 492,028			
	OPERATING EXPENSES	246,809	32,903		213,906			
	EQUIPMENT							
	GRANTS	2,763,833	49,704			5	2,714,129	
AGENCY PROGRAM TOTALS		\$ 3,622,826	\$ 202,763		\$ 705,934		\$ 2,714,129	
DEPARTMENT OF JUSTICE 01 LEGAL SERVICES PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 263,233	\$ 263,233		\$ 2,535			
	OPERATING EXPENSES	86,351	83,816					
	EQUIPMENT	4,034	4,034					
PROGRAM TOTALS		\$ 353,618	\$ 351,083		\$ 2,535			
LEGEND FOR OTHER FUNDS		STATE OPERATING			UNIVERSITY			
		3 = Sinking Fund 5 = Federal and Private Grant Clearance Fund 6 = Bond Proceeds and Insurance Clearance Fund 7 = Revolving Fund 8 = Trust and Legacy Fund 9 = Agency Fund			30 = Current Funds 40 = Student Loan Funds 50 = Endowment Funds 60 = Security and Life Income Funds 70 = Plant Funds 80 = Agency Funds			

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF JUSTICE 02 ESCHEATED ESTATE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES TRANSFERS	\$ 19,399 19,569		\$ 19,399		9	\$ 19,569
PROGRAM TOTALS		\$ 38,968		\$ 19,399			\$ 19,569
DEPARTMENT OF JUSTICE 03 COUNTY PROSECUTOR SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 95,549 49,062 1,403	\$ 84,602 25,748		\$ 10,947 23,314 1,403		
PROGRAM TOTALS		\$ 146,014	\$ 110,350		\$ 35,664		
DEPARTMENT OF JUSTICE 04 WORKMENS COMP PROSECUTION PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 51,694 80,685	\$ 51,694 80,685				
PROGRAM TOTALS		\$ 132,379	\$ 132,379				
DEPARTMENT OF JUSTICE 05 ANTI TRUST ENFORCEMENT BUREAU							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 1,978 5,106 1,426			\$ 1,978 5,106 1,426		
PROGRAM TOTALS		\$ 8,510			\$ 8,510		
DEPARTMENT OF JUSTICE 06 MOTOR VEHICLE ADMIN PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 22,030 11,746	\$ 3,573 11,734	\$ 18,457 12			
PROGRAM TOTALS		\$ 33,776	\$ 15,307	\$ 18,469			
DEPARTMENT OF JUSTICE 11 PATROL OPERATIONS PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 366,230 137,807 25,527	\$ 229,535 137,712 25,527	\$ 136,695 95			
PROGRAM TOTALS		\$ 529,564	\$ 392,774	\$ 136,790			
DEPARTMENT OF JUSTICE 12 DRIVER LICENSING PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 928,268 411,487 59,756	\$ 471,223 406,822 52,956	\$ 414,819 3,899	\$ 42,226 160 6,800	7	\$ 606
PROGRAM TOTALS		\$ 1,399,511	\$ 931,001	\$ 418,718	\$ 49,186		\$ 606

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

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## UNIVERSITY

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF JUSTICE 24 IDENTIFICATION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 49,940 16,490 769	\$ 49,940 16,490 769				
PROGRAM TOTALS		\$ 67,199	\$ 67,199				
DEPARTMENT OF JUSTICE 28 CENTRAL SERVICE DIVISION PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 158,243 58,375 652	\$ 158,243 58,375 652				
PROGRAM TOTALS		\$ 217,270	\$ 217,270				
DEPARTMENT OF JUSTICE 29 DATA PROCESSING PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 103,012 244,307 265		\$ 103,012 229,307 265		7	\$ 15,000
PROGRAM TOTALS		\$ 347,584		\$ 332,584			\$ 15,000
DEPARTMENT OF JUSTICE ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	6,992,137 2,826,127 660,107 19,569	\$ 2,518,607 1,765,509 506,945	4,256,606 690,179 75,139	\$ 216,924 276,572 78,023	7	93,867 19,569
AGENCY PROGRAM TOTALS		\$ 10,497,939	\$ 4,791,061	\$ 5,021,923	\$ 571,518		\$ 113,435
DEPT PUBLIC SERVICE REGULATION 01 PUBLIC SERVICE REGULATION PRCG							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 647,800 166,687 10,921 1,935	\$ 647,800 151,226 10,921 1,935		\$ 15,461		
PROGRAM TOTALS		\$ 827,343	\$ 811,882		\$ 15,461		
BOARD OF PUBLIC EDUCATION 01 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 37,557 21,264 1,752 20	\$ 37,557 21,264 1,752 20				
PROGRAM TOTALS		\$ 60,593	\$ 60,593				
BOARD OF PUBLIC EDUCATION 02 FIRE SERVICES TRAINING SCHOOL							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 93,320 39,156 3,283	\$ 93,320 39,156 3,283				
PROGRAM TOTALS		\$ 135,759	\$ 135,759				

## LEGEND FOR OTHER FUNDS

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
BOARD OF PUBLIC EDUCATION ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	130,876	130,876				
	OPERATING EXPENSES	60,420	60,420				
	EQUIPMENT	5,035	5,035				
	CAPITAL OUTLAY	20	20				
AGENCY PROGRAM TOTALS		\$ 196,352	\$ 196,352				
COMMISSIONER OF HIGHER EDUC (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 6,633					
	TRANSFERS	\$ 47,233,546	\$ 38,372,866	\$ 8,860,680		8\$	6,633
PROGRAM TOTALS		\$ 47,240,179	\$ 38,372,866	\$ 8,860,680			\$ 6,633
COMMISSIONER OF HIGHER EDUC 01 ADMINISTRATIVE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 361,990	\$ 345,016		\$ 16,974		
	OPERATING EXPENSES	162,502	154,064		8,438		
	EQUIPMENT	2,903	2,903				
PROGRAM TOTALS		\$ 527,395	\$ 501,983		\$ 25,412		
COMMISSIONER OF HIGHER EDUC 02 STUDENT ASSISTANCE PROGRAM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 2,033			\$ 2,033		
	LOCAL ASSISTANCE	39,000	\$ 39,000				
	GRANTS	2,799,921	2,620,338		164,940	5\$	14,643
PROGRAM TOTALS		\$ 2,840,954	\$ 2,659,338		\$ 166,973		\$ 14,643
COMMISSIONER OF HIGHER EDUC 03 COMMUNITY SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 13,944			\$ 13,944		
	OPERATING EXPENSES	2,109			2,109		
	EQUIPMENT	74,863			74,863		
PROGRAM TOTALS		\$ 90,916			\$ 90,916		
COMMISSIONER OF HIGHER EDUC 04 COMMUNITY COLLEGE ASSISTANCE							
EXPENDITURE CATEGORY	LOCAL ASSISTANCE	\$ 1,855,578	\$ 1,855,578				
	PROGRAM TOTALS	\$ 1,855,578	\$ 1,855,578				
COMMISSIONER OF HIGHER EDUC 05 ACCOUNTING SYSTEM IMPROVEMENTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 25,335	\$ 25,335				
	OPERATING EXPENSES	1,602	1,602				
PROGRAM TOTALS		\$ 26,937	\$ 26,937				
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
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			7 = Revolving Fund				
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			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
COMMISSIONER OF HIGHER EDUC ALL PROGRAMS							
EXPENDITURE CATEGORY							
OPERATING EXPENSES	174,879	155,666			12,580	8	6,633
TRANSFERS	47,233,546	38,372,866		8,860,680			
PERSONAL SERVICES	401,269	370,351			30,918		
EQUIPMENT	2,903	2,903					
LOCAL ASSISTANCE	1,894,578	1,894,578					
GRANTS	2,874,784	2,620,338			239,803	5	14,643
AGENCY PROGRAM TOTALS		\$ 52,581,958	\$ 43,416,701	\$ 8,860,679	\$ 283,300		\$ 21,275
UNIVERSITY OF MONTANA (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY							
OPERATING EXPENSES	\$ -255					30	\$ -255
EQUIPMENT	139					30	139
PROGRAM TOTALS		\$ -116					\$ -116
UNIVERSITY OF MONTANA 01 INSTRUCTION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 12,454,115					30	\$ 12,454,115
OPERATING EXPENSES	2,065,112					30	2,065,112
EQUIPMENT	262,603					30	262,603
CAPITAL OUTLAY	3,664					30	3,664
TRANSFERS	20,070					30	20,070
PROGRAM TOTALS		\$ 14,805,564					\$ 14,805,564
UNIVERSITY OF MONTANA 02 ORGANIZED RESEARCH							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 1,992,791					30	\$ 1,992,791
OPERATING EXPENSES	1,020,219					30	1,020,219
EQUIPMENT	67,617					30	67,617
TRANSFERS	67,198					30	67,198
PROGRAM TOTALS		\$ 3,147,825					\$ 3,147,825
UNIVERSITY OF MONTANA 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 37,728					30	\$ 37,728
OPERATING EXPENSES	33,293					30	33,293
PROGRAM TOTALS		\$ 71,021					\$ 71,021
UNIVERSITY OF MONTANA 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 1,930,036					30	\$ 1,930,036
OPERATING EXPENSES	436,110					30	436,110
EQUIPMENT	725,486					30	725,486
TRANSFERS	-54,655					30	-54,655
PROGRAM TOTALS		\$ 3,036,977					\$ 3,036,977
UNIVERSITY OF MONTANA 05 STUDENT SUPPORT							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 911,542					30	\$ 911,542
OPERATING EXPENSES	504,518					30	504,518
EQUIPMENT	15,046					30	15,046
TRANSFERS	2,493					30	2,493
PROGRAM TOTALS		\$ 1,433,599					\$ 1,433,599

### LEGEND FOR OTHER FUNDS

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#### UNIVERSITY

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
UNIVERSITY OF MONTANA 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,465,720				30	\$ 1,465,720
	OPERATING EXPENSES	1,051,573				30	1,051,573
	EQUIPMENT	11,186				30	11,186
	CAPITAL OUTLAY	348				30	348
	TRANSFERS	-774,368				30	-774,368
PROGRAM TOTALS		\$ 1,754,459					\$ 1,754,459
UNIVERSITY OF MONTANA 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,036,884				30	\$ 1,036,884
	OPERATING EXPENSES	1,642,865				30	1,642,865
	EQUIPMENT	55,279				30	55,279
	CAPITAL OUTLAY	195				30	195
	TRANSFERS	-100,068				30	-100,068
PROGRAM TOTALS		\$ 2,635,155					\$ 2,635,155
UNIVERSITY OF MONTANA 08 SCHOLARSHIPS & FELLOWSHIPS PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 564,262				30	\$ 564,262
	OPERATING EXPENSES	2,760,849				30	1,130,761
	TRANSFERS	31,874				80	1,630,088
	DEBT SERVICE	74				30	11,830
						80	20,044
PROGRAM TOTALS		\$ 3,357,059					\$ 3,357,059
UNIVERSITY OF MONTANA 10 AUXILIARIES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,020,022				30	\$ 3,020,022
	OPERATING EXPENSES	4,253,860				30	4,253,860
	EQUIPMENT	75,396				30	75,396
	CAPITAL OUTLAY	20,108				30	20,108
	TRANSFERS	1,170,683				30	1,170,683
PROGRAM TOTALS		\$ 8,540,255					\$ 8,540,255
UNIVERSITY OF MONTANA 33 RECHARGE SERVICE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 633,799				30	\$ 633,799
	OPERATING EXPENSES	587,423				30	587,423
	EQUIPMENT	27,075				30	27,075
	TRANSFERS	27,324				30	27,324
PROGRAM TOTALS		\$ 1,275,621					\$ 1,275,621
UNIVERSITY OF MONTANA 40 STUDENT LOANS PROGRAM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 92,369				40	\$ 92,369
	TRANSFERS	3,022				40	3,022
PROGRAM TOTALS		\$ 95,391					\$ 95,391
UNIVERSITY OF MONTANA 70 PLANT FUND PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 119,849				70	\$ 119,849
	EQUIPMENT	63,706				70	63,706
	CAPITAL OUTLAY	199,791				70	199,791
	GRANTS	60				70	60
	TRANSFERS	588,007				70	588,007
PROGRAM TOTALS		\$ 2,276,806					\$ 2,276,806
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
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			UNIVERSITY				
			30 = Current Funds				
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			80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
UNIVERSITY OF MONTANA 80 AGENCY PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 279,627				80	279,627
	OPERATING EXPENSES	986,467				80	986,467
	EQUIPMENT	7,363				80	7,363
	TRANSFERS	810,578				80	810,578
PROGRAM TOTALS		\$ 2,084,035					\$ 2,084,035
UNIVERSITY OF MONTANA ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	15,554,253				30	\$12,725,480
						40	92,369
						70	119,845
	EQUIPMENT	1,310,897				80	2,616,555
						30	1,239,828
						70	63,706
	PERSONAL SERVICES	24,326,526				80	7,363
						30	24,046,899
	CAPITAL OUTLAY	224,107				80	279,627
						30	24,316
	TRANSFERS	1,792,157				70	199,791
EXPENDITURE CATEGORY						30	370,506
						40	3,022
						70	588,007
	DEBT SERVICE	1,305,653				80	830,622
						30	186
						70	1,305,393
	GRANTS	60				80	74
						70	60
EXPENDITURE CATEGORY	AGENCY PROGRAM TOTALS	\$ 44,513,650					\$44,513,650
MONTANA STATE UNIVERSITY 01 INSTRUCTION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 11,852,973				30	\$11,852,973
	OPERATING EXPENSES	1,601,226				30	1,601,226
	EQUIPMENT	261,178				30	261,178
	CAPITAL OUTLAY	13,922				30	13,922
PROGRAM TOTALS		\$ 13,729,299					\$13,729,299
MONTANA STATE UNIVERSITY 02 ORGANIZED RESEARCH							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,983,325				30	\$ 2,983,325
	OPERATING EXPENSES	1,666,985				30	1,666,985
	EQUIPMENT	399,584				30	399,584
	CAPITAL OUTLAY	36,130				30	36,130
PROGRAM TOTALS		\$ 5,086,024					\$ 5,086,024
MONTANA STATE UNIVERSITY 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 82,585				30	\$ 82,585
	OPERATING EXPENSES	67,491				30	67,491
	EQUIPMENT	4,260				30	4,260
PROGRAM TOTALS		\$ 154,336					\$ 154,336

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
MONTANA STATE UNIVERSITY 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,862,210				30	\$ 1,862,210
	OPERATING EXPENSES	298,306				30	298,306
	EQUIPMENT	513,011				30	513,011
	CAPITAL OUTLAY	12,010				30	12,010
	PROGRAM TOTALS	\$ 2,685,537					\$ 2,685,537
MONTANA STATE UNIVERSITY 05 STUDENT SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,348,422				30	\$ 1,348,422
	OPERATING EXPENSES	1,091,226				30	1,091,226
	EQUIPMENT	30,107				30	30,107
	CAPITAL OUTLAY	8,447				30	8,447
	PROGRAM TOTALS	\$ 2,478,202					\$ 2,478,202
MONTANA STATE UNIVERSITY 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,286,576				30	\$ 1,286,576
	OPERATING EXPENSES	609,661				30	609,661
	EQUIPMENT	44,071				30	44,071
	PROGRAM TOTALS	\$ 1,940,308					\$ 1,940,308
MONTANA STATE UNIVERSITY 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 898,187				30	\$ 898,187
	OPERATING EXPENSES	1,100,630				30	1,100,630
	EQUIPMENT	76,968				30	76,968
	CAPITAL OUTLAY	18,313				30	18,313
	TRANSFERS	-16,951				30	-16,951
	PROGRAM TOTALS	\$ 2,077,147					\$ 2,077,147
MONTANA STATE UNIVERSITY 08 SCHOLARSHIPS & FELLOWSHIPS EGM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 1,499,313				30	\$ 1,499,313
	EQUIPMENT	517				30	517
	PROGRAM TOTALS	\$ 1,499,830					\$ 1,499,830
MONTANA STATE UNIVERSITY 09 TRANSFER PROGRAM							
EXPENDITURE CATEGORY	TRANSFERS	\$ 9,157,049				30	\$ 2,290,180
						40	594,715
						70	6,272,154
	PROGRAM TOTALS	\$ 9,157,049					\$ 9,157,049
MONTANA STATE UNIVERSITY 10 AUXILIARY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,484,381				30	\$ 2,484,381
	OPERATING EXPENSES	3,270,863				30	3,270,863
	EQUIPMENT	15,049				30	15,049
	CAPITAL OUTLAY	4,392				30	4,392
	TRANSFERS	58,544				30	58,544
	DEBT SERVICE	6,347				30	6,347
	PROGRAM TOTALS	\$ 5,839,576					\$ 5,839,576
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
			40 = Student Loan Funds				
			50 = Endowment Funds				
			60 = Security and Life Income Funds				
			70 = Plant Funds				
			80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
EXPENDITURE CATEGORY						CODE	AMOUNT
MONTANA STATE UNIVERSITY 33 RECHARGE SERVICE PROGRAM							
PERSONAL SERVICES	\$ 1,521,840					30	\$ 1,521,840
OPERATING EXPENSES	1,817,942					30	1,817,942
EQUIPMENT	213,338					30	213,338
CAPITAL OUTLAY	4,851					30	4,851
PROGRAM TOTALS		\$ 3,557,971					\$ 3,557,971
MONTANA STATE UNIVERSITY 40 STUDENT LOAN PROGRAM							
OPERATING EXPENSES	\$ 122,057					40	\$ 122,057
PROGRAM TOTALS		\$ 122,057					\$ 122,057
MONTANA STATE UNIVERSITY 70 PLANT PROGRAMS							
OPERATING EXPENSES	\$ 85,022					70	\$ 85,022
EQUIPMENT	54,266					70	54,266
CAPITAL OUTLAY	1,979,841					70	1,979,841
DEBT SERVICE	2,188,077					70	2,188,077
PROGRAM TOTALS		\$ 4,307,206					\$ 4,307,206
MONTANA STATE UNIVERSITY 80 AGENCY PROGRAM							
PERSONAL SERVICES	\$ 6,798,222					80	\$ 6,798,222
OPERATING EXPENSES	3,601,175					80	3,601,175
EQUIPMENT	38,084					80	38,084
CAPITAL OUTLAY	631					80	631
TRANSFERS	102,165					80	102,165
PROGRAM TOTALS		\$ 10,540,277					\$ 10,540,277
MONTANA STATE UNIVERSITY ALL PROGRAMS							
PERSONAL SERVICES	31,118,722					30	\$24,320,500
OPERATING EXPENSES	16,831,899					80	6,798,222
						30	13,023,646
						40	122,057
						70	85,022
EQUIPMENT	1,650,433					80	3,601,175
						30	1,558,083
						70	54,266
CAPITAL OUTLAY	2,078,537					80	38,084
						30	98,065
						70	1,979,841
TRANSFERS	9,300,806					80	631
						30	2,331,772
						40	584,715
						70	6,272,154
						80	102,165
						30	6,347
						70	2,188,077
AGENCY PROGRAM TOTALS		\$ 63,174,820					\$63,174,820
MONT COLLEGE OF MIN. SC. & TECH (NO PROGRAM INDICATED)							
PERSONAL SERVICES	\$ 279					30	\$ 279
OPERATING EXPENSES	37,529					30	247
						40	37,293
						80	-11
CAPITAL OUTLAY	500					70	500
TRANSFERS	128,170					30	1,395
						40	5,050
						70	119,315

### LEGEND FOR OTHER FUNDS

#### STATE OPERATING

- 3 = Sinking Fund
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- 9 = Agency Fund

#### UNIVERSITY

- 30 = Current Funds
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- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND					
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS		
F.Y. 1977-78								CODE
AGENCY/PROGRAM			TOTAL					
DEPT SERVICE			121,091				80 30 70	2,410 3,376 117,715
EXPENDITURE CATEGORY								
PROGRAM TOTALS			\$ 287,569					\$ 287,569
MONT COLLEGE OF MIN SC & TECH 01 INSTRUCTION								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 1,232,485				30	\$ 1,232,485
		OPERATING EXPENSES	96,243				30	96,243
		EQUIPMENT	80,655				30	80,655
		TRANSFERS	25				30	25
PROGRAM TOTALS			\$ 1,409,408					\$ 1,409,408
MONT COLLEGE OF MIN SC & TECH 02 ORGANIZED RESEARCH								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 520,854				30	\$ 520,854
		OPERATING EXPENSES	794,219				30	794,219
		EQUIPMENT	120,435				30	120,435
		TRANSFERS	2,951				30	2,951
PROGRAM TOTALS			\$ 1,438,459					\$ 1,438,459
MONT COLLEGE OF MIN SC & TECH 04 ACADEMIC SUPPORT								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 158,883				30	\$ 158,883
		OPERATING EXPENSES	89,262				30	89,262
		EQUIPMENT	44,059				30	44,059
		TRANSFERS	300				30	300
PROGRAM TOTALS			\$ 292,504					\$ 292,504
MONT COLLEGE OF MIN SC & TECH 05 STUDENT SERVICES								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 268,939				30	\$ 268,939
		OPERATING EXPENSES	102,063				30	102,063
		EQUIPMENT	3,820				30	3,820
		TRANSFERS	150				30	150
PROGRAM TOTALS			\$ 374,972					\$ 374,972
MONT COLLEGE OF MIN SC & TECH 06 INSTITUTIONAL SUPPORT								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 340,804				30	\$ 340,804
		OPERATING EXPENSES	134,310				30	134,310
		EQUIPMENT	11,956				30	11,956
		TRANSFERS	-15,746				30	-15,746
PROGRAM TOTALS			\$ 471,324					\$ 471,324
MONT COLLEGE OF MIN SC & TECH 07 OPERATION & MAINT OF PLANT								
EXPENDITURE CATEGORY		PERSONAL SERVICES	\$ 316,625				30	\$ 316,625
		OPERATING EXPENSES	182,569				30	182,569
		EQUIPMENT	16,102				30	16,102
		TRANSFERS	-19,378				30	-19,378
PROGRAM TOTALS			\$ 495,918					\$ 495,918
LEGEND FOR OTHER FUNDS			STATE OPERATING		UNIVERSITY			
			3 = Sinking Fund		30 = Current Funds			
			5 = Federal and Private Grant Clearance Fund		40 = Student Loan Funds			
			6 = Bond Proceeds and Insurance Clearance Fund		50 = Endowment Funds			
			7 = Revolving Fund		60 = Security and Life Income Funds			
			8 = Trust and Legacy Fund		70 = Plant Funds			
			9 = Agency Fund		80 = Agency Funds			

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
MONT COLLEGE OF MIN SC & TECH 08 SCHOLARSHIPS & FELLOWSHIPS PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 205,700 898				30 30	\$ 205,700 898
PROGRAM TOTALS		\$ 206,598					\$ 206,598
MONT COLLEGE OF MIN SC & TECH 10 AUXILIARIES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 88,482 376,162 1,878				30 30 30	\$ 88,482 376,162 1,878
PROGRAM TOTALS		\$ 466,522					\$ 466,522
MONT COLLEGE OF MIN SC & TECH 11 INDEPENDENT OPERATIONS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 517,825 169,438 38,254 175,001				30 30 30 30	\$ 517,825 169,438 38,254 175,001
PROGRAM TOTALS		\$ 900,518					\$ 900,518
MONT COLLEGE OF MIN SC & TECH 33 RECHARGE SERVICE PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 40,764 45,509 66,100 1,688				30 30 30 30	\$ 40,764 45,509 66,100 1,688
PROGRAM TOTALS		\$ 154,061					\$ 154,061
MONT COLLEGE OF MIN SC & TECH 70 PLANT PROGRAM							
EXPENDITURE CATEGORY	TRANSFERS	\$ 585,099				70	\$ 585,099
PROGRAM TOTALS		\$ 585,099					\$ 585,099
MONT COLLEGE OF MIN SC & TECH 80 AGENCY PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 44,954 7,792				80 80	\$ 44,954 7,792
PROGRAM TOTALS		\$ 52,746					\$ 52,746
MONT COLLEGE OF MIN SC & TECH ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES  CAPITAL OUTLAY TRANSFERS	3,485,940 2,277,959  500 850,261				30 30 40 80 70 30 40 70	\$ 3,485,940 2,195,722 37,293 44,944 500 146,387 5,050 704,414

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

- 3 = Sinking Fund
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### UNIVERSITY

- 30 = Current Funds
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- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
EXPENDITURE CATEGORY	DEFT SERVICE	121,091				80	2,410
	EQUIPMENT	391,950				30	3,376
						70	117,715
						30	384,158
						80	7,792
	AGENCY PROGRAM TOTALS	\$ 7,135,701					\$ 7,135,701
EASTERN MONTANA COLLEGE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	CAPITAL OUTLAY	\$ 27,000				70	\$ 27,000
	PROGRAM TOTALS	\$ 27,000					\$ 27,000
EASTERN MONTANA COLLEGE 01 INSTRUCTION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,631,032				30	\$ 3,631,032
	OPERATING EXPENSES	509,389				30	509,389
	EQUIPMENT	82,083				30	82,083
	TRANSFERS	10,721				30	10,721
	PROGRAM TOTALS	\$ 4,233,225					\$ 4,233,225
EASTERN MONTANA COLLEGE 02 ORGANIZED RESEARCH							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 10,585				30	\$ 10,585
	OPERATING EXPENSES	1,641				30	1,641
	EQUIPMENT	3,010				30	3,010
	PROGRAM TOTALS	\$ 15,236					\$ 15,236
EASTERN MONTANA COLLEGE 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 303,889				30	\$ 303,889
	OPERATING EXPENSES	65,608				30	65,608
	EQUIPMENT	6,349				30	6,349
	TRANSFERS	47				30	47
	PROGRAM TOTALS	\$ 375,893					\$ 375,893
EASTERN MONTANA COLLEGE 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 376,073				30	\$ 376,073
	OPERATING EXPENSES	38,213				30	38,213
	EQUIPMENT	95,437				30	95,437
	TRANSFERS	40,000				30	40,000
	PROGRAM TOTALS	\$ 549,723					\$ 549,723
EASTERN MONTANA COLLEGE 05 STUDENT SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 760,089				30	\$ 760,089
	OPERATING EXPENSES	255,534				30	255,534
	EQUIPMENT	1,557				30	1,557
	TRANSFERS	4,995				30	4,995
	PROGRAM TOTALS	\$ 1,022,175					\$ 1,022,175
LEGEND FOR OTHER FUNDS		STATE OPERATING					
		3 = Sinking Fund					
		5 = Federal and Private Grant Clearance Fund					
		6 = Bond Proceeds and Insurance Clearance Fund					
		7 = Revolving Fund					
		8 = Trust and Legacy Fund					
		9 = Agency Fund					
		UNIVERSITY					
		30 = Current Funds					
		40 = Student Loan Funds					
		50 = Endowment Funds					
		60 = Security and Life Income Funds					
		70 = Plant Funds					
		80 = Agency Funds					



# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
EASTERN MONTANA COLLEGE 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 574,853				30	\$ 574,853
	OPERATING EXPENSES	367,157				30	367,157
	EQUIPMENT	260,461				30	260,461
PROGRAM TOTALS		\$ 1,202,471					\$ 1,202,471
EASTERN MONTANA COLLEGE 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 361,187				30	\$ 361,187
	OPERATING EXPENSES	589,835				30	589,835
	EQUIPMENT	16,088				30	16,088
PROGRAM TOTALS		\$ 967,110					\$ 967,110
EASTERN MONTANA COLLEGE 08 SCHOLARSHIPS & FELLOWSHIPS PGM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 378,306				30	\$ 378,306
	TRANSFERS	-962				30	-962
PROGRAM TOTALS		\$ 377,344					\$ 377,344
EASTERN MONTANA COLLEGE 10 AUXILIARY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 478,471				30	\$ 478,471
	OPERATING EXPENSES	1,542,767				30	1,542,767
	EQUIPMENT	14,583				30	14,583
	TRANSFERS	474,914				30	474,914
	DEBT SERVICE	3,306				30	3,306
PROGRAM TOTALS		\$ 2,514,041					\$ 2,514,041
EASTERN MONTANA COLLEGE 33 RECHARGE SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 486,718				30	\$ 486,718
	OPERATING EXPENSES	336,107				30	336,107
	EQUIPMENT	15,348				30	15,348
PROGRAM TOTALS		\$ 838,173					\$ 838,173
EASTERN MONTANA COLLEGE 40 LOAN FUND							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 57,873				40	\$ 57,873
PROGRAM TOTALS		\$ 57,873					\$ 57,873
EASTERN MONTANA COLLEGE 70 PLANT FUND PROGRAMS							
EXPENDITURE CATEGORY	CAPITAL OUTLAY	\$ 775,469				70	\$ 775,469
	TRANSFERS	43,728				70	43,728
	DEBT SERVICE	323,718				70	323,718
PROGRAM TOTALS		\$ 1,142,915					\$ 1,142,915

### LEGEND FOR OTHER FUNDS

#### STATE OPERATING

- 3 = Sinking Fund
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- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

#### UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS F.Y. 1977-78			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
AGENCY/PROGRAM		TOTAL					
EASTERN MONTANA COLLEGE 80 AGENCY							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 57,277				80	57,277
	OPERATING EXPENSES	874,575				80	874,575
	EQUIPMENT	6,778				80	6,778
	TRANSFERS	170,037				80	170,037
PROGRAM TOTALS		\$ 1,108,667					\$ 1,108,667
EASTERN MONTANA COLLEGE ALL PROGRAMS							
EXPENDITURE CATEGORY	CAPITAL OUTLAY	802,469				70	802,469
	PERSONAL SERVICES	7,040,174				30	6,982,897
	OPERATING EXPENSES	5,017,005				80	57,277
						30	4,084,557
	EQUIPMENT	501,695				40	57,873
	TRANSFERS	743,481				80	874,575
						30	494,917
						80	6,778
						30	529,716
						70	43,728
						80	170,037
						30	3,306
						70	323,718
EXPENDITURE CATEGORY	DEBT SERVICE	327,024					
AGENCY PROGRAM TOTALS		\$ 14,431,848					\$ 14,431,848
NORTHERN MONTANA COLLEGE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 261,364				30	5,553
						40	255,133
						70	270
						80	408
	CAPITAL OUTLAY	42,424				70	42,424
	TRANSFERS	5,145				80	5,145
	DEBT SERVICE	116,979				70	116,979
EXPENDITURE CATEGORY	PROGRAM TOTALS	\$ 425,912					\$ 425,912
NORTHERN MONTANA COLLEGE 01 INSTRUCTION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,556,302				30	1,556,302
	OPERATING EXPENSES	109,695				30	109,695
	EQUIPMENT	95,575				30	95,575
PROGRAM TOTALS		\$ 1,761,572					\$ 1,761,572
NORTHERN MONTANA COLLEGE 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 24,091				30	24,091
	OPERATING EXPENSES	197				30	197
PROGRAM TOTALS		\$ 24,288					\$ 24,288
LEGEND FOR OTHER FUNDS	STATE OPERATING		UNIVERSITY				
	3 = Sinking Fund		30 = Current Funds				
	5 = Federal and Private Grant Clearance Fund		40 = Student Loan Funds				
	6 = Bond Proceeds and Insurance Clearance Fund		50 = Endowment Funds				
	7 = Revolving Fund		60 = Security and Life Income Funds				
	8 = Trust and Legacy Fund		70 = Plant Funds				
	9 = Agency Fund		80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
NORTHERN MONTANA COLLEGE 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 219,467				30	\$ 219,467
	OPERATING EXPENSES	31,667				30	31,667
	EQUIPMENT	27,595				30	27,595
PROGRAM TOTALS		\$ 278,729					\$ 278,729
NORTHERN MONTANA COLLEGE 05 STUDENT SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 303,649				30	\$ 303,649
	OPERATING EXPENSES	59,713				30	59,713
	EQUIPMENT	2,378				30	2,378
PROGRAM TOTALS		\$ 365,740					\$ 365,740
NORTHERN MONTANA COLLEGE 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 253,312				30	\$ 253,312
	OPERATING EXPENSES	119,192				30	119,192
	EQUIPMENT	2,004				30	2,004
	TRANSFERS	2,239				30	2,239
PROGRAM TOTALS		\$ 376,747					\$ 376,747
NORTHERN MONTANA COLLEGE 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 283,415				30	\$ 283,415
	OPERATING EXPENSES	144,563				30	144,563
	EQUIPMENT	8,443				30	8,443
PROGRAM TOTALS		\$ 436,421					\$ 436,421
NORTHERN MONTANA COLLEGE 08 SCHOLARSHIPS & FELLOWSHIPS PGM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 167,623				30	\$ 167,623
PROGRAM TOTALS		\$ 167,623					\$ 167,623
NORTHERN MONTANA COLLEGE 10 AUXILIARY ENTERPRISES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 251,580				30	\$ 251,580
	OPERATING EXPENSES	466,211				30	466,211
	EQUIPMENT	9,100				30	9,100
	TRANSFERS	187,524				30	187,524
PROGRAM TOTALS		\$ 914,415					\$ 914,415
NORTHERN MONTANA COLLEGE 33 RECHARGE SERVICE PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 89,344				30	\$ 89,344
	OPERATING EXPENSES	78,266				30	78,266
	EQUIPMENT	4,752				30	4,752
PROGRAM TOTALS		\$ 172,362					\$ 172,362

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

### UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
NORTHERN MONTANA COLLEGE 80 AGENCY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 8,856				80	8,856
	OPERATING EXPENSES	378,843				80	378,843
	EQUIPMENT	10,550				80	10,550
	TRANSFERS	124,146				80	124,146
PROGRAM TOTALS		\$ 522,395					\$ 522,395
NORTHERN MONTANA COLLEGE ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	1,817,332				30	1,182,679
						40	255,133
						70	270
	CAPITAL OUTLAY	42,424				80	379,250
	TRANSFERS	319,054				70	42,424
						30	189,767
	DEBT SERVICE	116,979				80	129,291
	PERSONAL SERVICES	2,990,017				70	116,979
						30	2,981,161
	EQUIPMENT	160,397				80	8,856
						30	149,847
						80	10,550
EXPENDITURE CATEGORY	AGENCY PROGRAM TOTALS	\$ 5,446,202					\$ 5,446,202
WESTERN MONTANA COLLEGE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 85,533				30	29,108
	OPERATING EXPENSES					40	39,645
						70	907
	EQUIPMENT	821				80	15,873
	TRANSFERS	18,193				70	821
						30	1,894
	DEBT SERVICE	135,217				70	16,798
						30	1,000
						70	135,217
EXPENDITURE CATEGORY	PROGRAM TOTALS	\$ 240,764					\$ 240,764
WESTERN MONTANA COLLEGE 01 INSTRUCTION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 792,072				30	792,072
	OPERATING EXPENSES	49,732				30	49,732
	EQUIPMENT	13,943				30	13,943
PROGRAM TOTALS		\$ 855,747					\$ 855,747
WESTERN MONTANA COLLEGE 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 40,653				30	40,653
	OPERATING EXPENSES	42,225				30	42,225
PROGRAM TOTALS		\$ 82,878					\$ 82,878

LEGEND  
FOR  
OTHER  
FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
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- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
WESTERN MONTANA COLLEGE 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 155,973 24,780 27,187				30 30 30	\$ 155,973 24,780 27,187
PROGRAM TOTALS		\$ 207,940					\$ 207,940
WESTERN MONTANA COLLEGE 05 STUDENT SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 327,497 60,704 800				30 30 30	\$ 327,497 60,704 800
PROGRAM TOTALS		\$ 389,001					\$ 389,001
WESTERN MONTANA COLLEGE 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 168,755 29,753 105,795				30 30 30	\$ 168,755 29,753 105,795
PROGRAM TOTALS		\$ 304,303					\$ 304,303
WESTERN MONTANA COLLEGE 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 264,515 125,092 8,389				30 30 30	\$ 264,515 125,092 8,389
PROGRAM TOTALS		\$ 397,996					\$ 397,996
WESTERN MONTANA COLLEGE 08 SCHOLARSHIPS & FELLOWSHIPS PGM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 65,774				30 80	\$ 65,416 358
PROGRAM TOTALS		\$ 65,774					\$ 65,774
WESTERN MONTANA COLLEGE 10 AUXILIARIES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 104,730 324,675 11,721 3,155				30 30 30 30	\$ 104,730 324,675 11,721 3,155
PROGRAM TOTALS		\$ 444,281					\$ 444,281
WESTERN MONTANA COLLEGE 32 RECHARGE SERVICE PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 3,973 19,566 529				30 30 30	\$ 3,973 19,566 529
PROGRAM TOTALS		\$ 24,068					\$ 24,068

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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- 7 = Revolving Fund
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- 9 = Agency Fund

## UNIVERSITY

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- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
WESTERN MONTANA COLLEGE 80 AGENCY PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 2,738 26,325				80 80 2,738 26,325	
PROGRAM TOTALS		\$ 29,063				\$ 29,063	
WESTERN MONTANA COLLEGE ALL ERCCFAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	1,860,907 854,160				30 \$ 1,858,168 80 2,739 30 771,051 40 39,645 70 907 80 2,739 30 168,362 70 821 30 5,050 70 16,299 30 1,000 70 135,217	
	EQUIPMENT	169,184					
	TRANSFERS	21,349					
	DEFT SERVICE	136,217					
EXPENDITURE CATEGORY							
AGENCY PROGRAM TOTALS		\$ 3,041,816				\$ 3,041,816	
AGRICULTURAL EXPER STATION 02 ORGANIZED RESEARCH							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL CUTLAY	\$ 3,741,076 1,117,767 253,085 6,920				30 \$ 3,741,076 30 1,117,767 30 253,085 30 6,920	
PROGRAM TOTALS		\$ 5,118,848				\$ 5,118,848	
AGRICULTURAL EXPER STATION 04 ACADEMIC SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 12,371				30 \$ 12,371	
PROGRAM TOTALS		\$ 12,371				\$ 12,371	
AGRICULTURAL EXPER STATION 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL CUTLAY	\$ 255,053 93,449 2,404 1,356				30 \$ 255,053 30 93,449 30 2,404 30 1,356	
PROGRAM TOTALS		\$ 352,262				\$ 352,262	
AGRICULTURAL EXPER STATION 07 OPERATION & MAINT OF PLANT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 42,430 77,120				30 \$ 42,430 30 77,120	
PROGRAM TOTALS		\$ 119,550				\$ 119,550	
LEGEND FOR OTHER FUNDS		STATE OPERATING		UNIVERSITY			
		3 = Sinking Fund 5 = Federal and Private Grant Clearance Fund 6 = Bond Proceeds and Insurance Clearance Fund 7 = Revolving Fund 8 = Trust and Legacy Fund 9 = Agency Fund		30 = Current Funds 40 = Student Loan Funds 50 = Endowment Funds 60 = Security and Life Income Funds 70 = Plant Funds 80 = Agency Funds			

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
AGRICULTURAL EXPER STATION 09 TRANSFERS							
EXPENDITURE CATEGORY	TRANSFERS	\$ 28,832				30	\$ 7,755
						70	21,077
PROGRAM TOTALS		\$ 28,832					\$ 28,832
AGRICULTURAL EXPER STATION 70 PLANT FUND PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 527				70	\$ 527
	EQUIPMENT	426				70	426
	CAPITAL OUTLAY	13,273				70	13,273
	DEBT SERVICE	952				70	952
PROGRAM TOTALS		\$ 15,178					\$ 15,178
AGRICULTURAL EXPER STATION ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	4,050,930				30	4,050,930
	OPERATING EXPENSES	1,288,863				30	1,288,863
	EQUIPMENT	255,915				70	527
	CAPITAL OUTLAY	21,549				30	255,489
	TRANSFERS	28,832				70	426
	DEBT SERVICE	952				30	8,276
						70	13,273
						30	7,755
						70	21,077
						70	952
EXPENDITURE CATEGORY							
AGENCY PROGRAM TOTALS		\$ 5,647,040					\$ 5,647,040
COOPERATIVE EXTENSION SERVICE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ -1,195				30	\$ -1,195
PROGRAM TOTALS		\$ -1,195					\$ -1,195
COOPERATIVE EXTENSION SERVICE 03 PUBLIC SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,067,565				30	\$ 2,067,565
	OPERATING EXPENSES	349,579				30	349,579
	EQUIPMENT	63,504				30	63,504
	CAPITAL OUTLAY	417				30	417
PROGRAM TOTALS		\$ 2,481,065					\$ 2,481,065
COOPERATIVE EXTENSION SERVICE 06 INSTITUTIONAL SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 290,529				30	\$ 290,529
	OPERATING EXPENSES	161,076				30	161,076
	EQUIPMENT	8,955				30	8,955
	TRANSFERS						
PROGRAM TOTALS		\$ 460,560					\$ 460,560

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

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### UNIVERSITY

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND			
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
F.Y. 1977-78		CODE				AMOUNT
AGENCY/PROGRAM			TOTAL			
COOPERATIVE EXTENTION SERVICE 07 OPERATION & MAINT OF PLANT						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 12,165				30 \$ 12,165
	OPERATING EXPENSES	6,815				30 6,815
	TRANSFERS	500				30 500
PROGRAM TOTALS		\$ 19,480				\$ 19,480
COOPERATIVE EXTENTION SERVICE 33 RECHARGE SERVICE PRGGRAMS						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 107,399				30 \$ 107,399
	OPERATING EXPENSES	60,438				30 60,438
	EQUIPMENT	3,810				30 3,810
PRCGRAM TOTALS		\$ 171,647				\$ 171,647
COOPERATIVE EXTENTION SERVICE ALL PRGGRAMS						
EXPENDITURE CATEGORY	PERSONAL SEEVICES	2,476,464				30 2,476,464
	OPEATING EXPENSES	577,908				30 577,908
	EQUIPMENT	76,270				30 76,270
	CAPITAL CUTLAY	417				30 417
	TRANSFEPS	500				30 500
AGENCY PROGRAM TOTALS		\$ 3,131,557				\$ 3,131,557
SCHOOL FOR THE DEAF & BLIND 01 ADMINISTRATION PROGRAM						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 84,603	\$ 84,603			
	OPERATING EXPENSES	14,731	14,731			
	EQUIPMENT	1,679	1,679			
PROGRAM TOTALS		\$ 101,013	\$ 101,013			
SCHCOOL FOR THE DEAF & BLIND 02 GENERAL SERVICES PRGGRAM						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 69,535	\$ 69,535			
	OPERATING EXPENSES	87,423	87,423			
	EQUIPMENT	3,715	3,715			
PROGRAM TOTALS		\$ 160,673	\$ 160,673			
SCHOOL FOR THE DEAF & BLIND 03 EDUCATION PRGGRAM						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 775,436	\$ 400,606		\$ 374,830	
	OPERATING EXPENSES	152,320	79,084		73,236	
	EQUIPMENT	15,101	12,448		2,653	
PROGRAM TOTALS		\$ 942,857	\$ 492,138		\$ 450,719	
SCHOOL FOR THE DEAF & BLIND 04 CARE & CUSTODY PRGGRAM						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 291,062	\$ 291,062			
	OPERATING EXPENSES	33,097	33,097			
	EQUIPMENT	1,019	1,019			
PRCGRAM TOTALS		\$ 325,178	\$ 325,178			
LEGEND FOR OTHER FUNDS		STATE OPERATING		UNIVERSITY		
		3 = Sinking Fund		30 = Current Funds		
		5 = Federal and Private Grant Clearance Fund		40 = Student Loan Funds		
		6 = Bond Proceeds and Insurance Clearance Fund		50 = Endowment Funds		
		7 = Revolving Fund		60 = Security and Life Income Funds		
8 = Trust and Legacy Fund		70 = Plant Funds				
9 = Agency Fund		80 = Agency Funds				



# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
SCHOOL FOR THE DEAF & BLIND ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	1,220,636 287,571 21,515	845,806 214,335 18,862		\$ 374,830 73,236 2,653		
AGENCY PROGRAM TOTALS		\$ 1,529,721	\$ 1,079,002		\$ 450,719		
MONTANA ARTS COUNCIL 01 PROMOTION OF THE ARTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 80,919 17,751 774 331,496	\$ 46,556 15,532 774 5,000		\$ 34,363 2,219		
PROGRAM TOTALS		\$ 430,940	\$ 67,862		\$ 36,582		\$ 326,496
LIBRARY COMMISSION (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	GRANTS	\$ -66,600					\$ -66,600
PROGRAM TOTALS		\$ -66,600					\$ -66,600
LIBRARY COMMISSION 01 GENERAL LIBRARY SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 111,647 58,307 29,894 269,295	\$ 54,983 24,677 20,075		\$ 56,664 33,630 9,819 1,772		\$ 267,523
PROGRAM TOTALS		\$ 469,143	\$ 99,735		\$ 101,885		\$ 267,523
LIBRARY COMMISSION 02 LIBRARY NETWORKS PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 55,811 59,179	\$ 39,011 18,544		\$ 16,800 40,635		
PROGRAM TOTALS		\$ 114,990	\$ 57,555		\$ 57,435		
LIBRARY COMMISSION 03 INSTITUTIONAL LIB SPK PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 59,724 9,721 17,034	\$ 35,081 9,022 8,322		\$ 24,643 699 8,712		
PROGRAM TOTALS		\$ 86,479	\$ 52,425		\$ 34,054		
LIBRARY COMMISSION 04 LIP SEE FOR PHYS HANIT DGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 42,934 22,017 25,972	\$ 26,666 12,508 14,237		\$ 16,268 9,509 11,735		
PROGRAM TOTALS		\$ 90,923	\$ 53,411		\$ 37,512		

### LEGEND FOR OTHER FUNDS

#### STATE OPERATING

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#### UNIVERSITY

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
LIBRARY COMMISSION OF ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 77,862	\$ 46,430		\$ 31,432		
	OPERATING EXPENSES	14,514	7,375		7,139		
	EQUIPMENT	52			52		
PROGRAM TOTALS		\$ 92,428	\$ 53,805		\$ 38,623		
LIBRARY COMMISSION ALL PROGRAMS							
EXPENDITURE CATEGORY	GRANTS	202,695			1,772	5\$ 200,923	
	PERSONAL SERVICES	347,978	202,171		145,807		
	OPERATING EXPENSES	163,738	72,127		91,611		
	EQUIPMENT	72,952	42,634		30,318		
AGENCY PROGRAM TOTALS		\$ 787,362	\$ 316,932		\$ 269,507	\$ 200,922	
MONT ADV CCUNCIL FOR VOC ED 01 ADMINISTRATION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 38,509			\$ 38,509		
	OPERATING EXPENSES	19,810			19,810		
PROGRAM TOTALS		\$ 58,319			\$ 58,319		
HISTOR SOCIETY BD OF TRUSTEES 01 ADMINISTRATION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 68,581	\$ 68,581				
	OPERATING EXPENSES	22,165	22,165				
	EQUIPMENT	8,322	8,322				
PROGRAM TOTALS		\$ 99,068	\$ 99,068				
HISTOR SOCIETY BD OF TRUSTEES 02 LIBRARY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 79,651	\$ 79,651				
	OPERATING EXPENSES	17,268	17,268				
	EQUIPMENT	4,494	4,494				
PROGRAM TOTALS		\$ 101,413	\$ 101,413				
HISTOR SOCIETY BD OF TRUSTEES 03 MUSEUM PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 100,175	\$ 46,930	\$ 77,000	\$ 53,245		
	OPERATING EXPENSES	99,798	17,176		5,622		
	EQUIPMENT	972	661		311		
PROGRAM TOTALS		\$ 200,945	\$ 64,767	\$ 77,000	\$ 59,178		
HISTOR SOCIETY BD OF TRUSTEES 04 MAGAZINE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 54,095				7\$ 54,095	
	OPERATING EXPENSES	83,457				83,457	
PROGRAM TOTALS		\$ 137,552				\$ 137,552	
LEGEND FOR OTHER FUNDS		STATE OPERATING					
		UNIVERSITY					
		3 = Sinking Fund					
		5 = Federal and Private Grant Clearance Fund					
		6 = Bond Proceeds and Insurance Clearance Fund					
		7 = Revolving Fund					
		8 = Trust and Legacy Fund					
		9 = Agency Fund					
		30 = Current Funds					
		40 = Student Loan Funds					
		50 = Endowment Funds					
		60 = Security and Life Income Funds					
		70 = Plant Funds					
		80 = Agency Funds					

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

GENERAL  
FUNDEARMARKED  
REVENUE  
FUNDFEDERAL  
AND  
PRIVATE  
REVENUE  
FUND

OTHER FUNDS

AGENCY/PROGRAM

TOTAL

CODE

AMOUNT

HISTOR SOCIETY PD OF TRUSTEES  
05 MERCHANDISING PROGRAM

EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 84,349
	OPERATING EXPENSES	156,866
	EQUIPMENT	6,873
	TRANSFERS	550
PROGRAM TOTALS		\$ 248,638

7	\$ 84,349
7	109,054
9	47,812
7	6,873
7	550

\$ 248,638

HISTOR SOCIETY PD OF TRUSTEES  
06 HIST SITES PRESERVATION PROG

EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 32,023
	OPERATING EXPENSES	18,273
PROGRAM TOTALS		\$ 50,296

\$ 18,613  
5,720\$ 13,410  
12,553

\$ 24,333

\$ 25,963

HISTOR SOCIETY PD OF TRUSTEES  
07 ARCHIVES PROGRAM

EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 78,988
	OPERATING EXPENSES	3,019
	EQUIPMENT	3,701
PROGRAM TOTALS		\$ 85,708

\$ 78,988  
3,019  
3,701

\$ 85,708

HISTOR SOCIETY PD OF TRUSTEES  
ALL PROGRAMS

EXPENDITURE CATEGORY	PERSONAL SERVICES	497,862
	OPERATING EXPENSES	400,845
	EQUIPMENT	24,362
	TRANSFERS	550
AGENCY PROGRAM TOTALS		\$ 923,617

292,763
65,347
17,178

\$ 77,000
\$ 66,655
18,175
311

\$ 375,288

\$ 77,000

\$ 85,140

7	\$ 138,444
7	192,511
9	47,812
7	6,873
7	550

\$ 386,188

HISTOR SOCIETY PD OF TRUSTEES  
01 EDUCATIONAL SUPERVISION

EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,250
	OPERATING EXPENSES	10,895
PROGRAM TOTALS		\$ 14,145

\$ 3,250  
10,895

\$ 14,145

BICENTENNIAL ADMINISTRATION  
01 BICENTENNIAL COMMEMORATION

EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 3,561
PROGRAM TOTALS		\$ 3,561

\$ 3,561

\$ 3,561

DEPARTMENT OF FISH & GAME  
11 CAPITAL OUTLAY PROGRAM

EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 986,808
	CAPITAL OUTLAY	1,370
	LOCAL ASSISTANCE	1,877,131
	GRANTS	187,438
	TRANSFERS	
PROGRAM TOTALS		\$ 3,052,747

\$ 377,152

\$ 609,656

9,415

178,023

\$ 386,567

\$ 787,679

5	\$ 1,370
5	1,877,131

\$ 1,878,501

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
DEPARTMENT OF FISH & GAME 21 WILDLIFE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,309,979		\$ 2,325,326	\$ 949,070	7	\$ 35,583
	OPERATING EXPENSES	1,783,009		1,121,147	568,216	7	93,646
	EQUIPMENT	516,266		473,490	42,457	7	279
	CAPITAL OUTLAY	4,523		2,210	2,313		
	LOCAL ASSISTANCE	64		64			
	GRANTS	206,286		139,857	66,429		
	PROGRAM TOTALS	\$ 5,820,127		\$ 4,062,094	\$ 1,628,525		\$ 129,508
DEPARTMENT OF FISH & GAME 22 FISH PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,330,485		\$ 1,705,926	\$ 605,730	7	\$ 18,829
	OPERATING EXPENSES	1,235,438		923,470	245,853	7	66,115
	EQUIPMENT	60,889		36,451	24,258	7	180
	CAPITAL OUTLAY	352		352			
	GRANTS	21,000		21,000			
	PROGRAM TOTALS	\$ 3,648,164		\$ 2,627,199	\$ 875,841		\$ 85,124
	DEPARTMENT OF FISH & GAME 23 PARKS PROGRAM						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,135,681	\$ 285,373	\$ 650,428	\$ 198,188	7	\$ 11,692
	OPERATING EXPENSES	610,729	143,485	377,984	68,443	6	73
	EQUIPMENT	86,565	13,777	60,064	12,637	7	26,744
	CAPITAL OUTLAY	36,415	14,219	22,196		7	87
	LOCAL ASSISTANCE	49,120		49,120			
	GRANTS	4,000	4,000				
	PROGRAM TOTALS	\$ 1,922,510	\$ 460,854	\$ 1,153,792	\$ 269,268		\$ 38,596
DEPARTMENT OF FISH & GAME 24 ADMINISTRATION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 101,023		\$ 89,811	\$ 11,212		
	OPERATING EXPENSES	65,629		58,040	7,589		
	EQUIPMENT	1,369		1,095	274		
PROGRAM TOTALS	\$ 168,021		\$ 148,946	\$ 19,075			
DEPARTMENT OF FISH & GAME ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	3,694,805	\$ 143,485	2,474,641	890,101	6	\$ 186,505
	CAPITAL OUTLAY	1,028,098	14,219	401,910	611,969	7	1,370
	LOCAL ASSISTANCE	50,554		49,184		5	1,877,131
	GRANTS	2,108,417	4,000	160,857	66,429	5	66,104
	TRANSFERS	187,438		9,415	178,023	7	546
	PERSONAL SERVICES	6,877,162	285,373	4,771,491	1,754,200	7	
	EQUIPMENT	565,091	13,777	571,101	79,667	7	
AGENCY PROGRAM TOTALS	\$ 14,611,569	\$ 460,854	\$ 8,438,598	\$ 3,580,387		\$ 2,131,729	

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

- 3 = Sinking Fund
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### UNIVERSITY

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPT HEALTH & ENVIRON SCIENCES 01 HEALTH FINING & RESOURCE DEV							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 218,981 147,581 3,876 874,471	\$ 77,013 51,528 2,917		\$ 141,968 96,053 959	5\$	874,471
PROGRAM TOTALS		\$ 1,244,909	\$ 131,458		\$ 238,980		\$ 874,471
DEPT HEALTH & ENVIRON SCIENCES 02 MANAGEMENT SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY GRANTS	\$ 558,112 155,128 8,502 263 146,542	\$ 255,355 117,771 6,972 263 21,543		\$ 302,757 37,357 1,530 1,346	5\$	123,653
PROGRAM TOTALS		\$ 868,547	\$ 401,904		\$ 342,990		\$ 123,653
DEPT HEALTH & ENVIRON SCIENCES 03 COMMON DISEASE CONTR PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 272,613 91,358 6,783 30,700	\$ 89,275 31,648 1,642		\$ 183,338 59,710 5,141 30,700		
PROGRAM TOTALS		\$ 401,454	\$ 122,565		\$ 278,889		
DEPT HEALTH & ENVIRON SCIENCES 05 HEALTH CARE FAC & MANPOWER PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	\$ 529,312 235,538 13,661 402,470	\$ 156,299 53,560 3,642		\$ 373,013 181,948 10,019 402,470		
PROGRAM TOTALS		\$ 1,180,981	\$ 213,531		\$ 967,450		
DEPT HEALTH & ENVIRON SCIENCES 06 ENVIRONMENTAL HEALTH PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY GRANTS	\$ 1,880,133 1,136,395 358,432 1,127 1,010,311	\$ 660,533 220,809 16,864 140,562	\$ 158,340 400,732 207,788 490 631,036	\$ 1,061,260 514,793 133,780 637 103,974	6\$	134,739
PROGRAM TOTALS		\$ 4,386,398	\$ 1,038,768	\$ 1,398,446	\$ 1,814,444		\$ 134,740
DEPT HEALTH & ENVIRON SCIENCES 07 WATER POLLUTION CONTROL PGM							
EXPENDITURE CATEGORY	GRANTS	\$ 17,640	\$ 17,640				
PROGRAM TOTALS		\$ 17,640	\$ 17,640				
DEPT HEALTH & ENVIRON SCIENCES 08 WATER & WASTE WATER OPERATORS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 7,200 4,850 69		\$ 7,200 4,850 69			
PROGRAM TOTALS		\$ 12,119		\$ 12,119			

### LEGEND FOR OTHER FUNDS

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
DEPT HEALTH & ENVIRON SCIENCES 09 HEALTH SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,014,770	\$ 313,356		\$ 701,414		
	OPERATING EXPENSES	3,956,620	310,340		3,646,280		
	EQUIPMENT	29,500	9,276		20,224		
	GRANTS	1,807,295	68,379		1,738,916		
PROGRAM TOTALS		\$ 6,808,185	\$ 701,351		\$ 6,106,834		
DEPT HEALTH & ENVIRON SCIENCES ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	4,481,122	1,551,831	\$ 165,540	2,763,751		
	OPERATING EXPENSES	5,727,471	785,686	405,642	4,536,142		
	EQUIPMENT	420,823	41,312	207,858	171,653		
	GRANTS	4,289,431	248,124	631,036	2,277,407		
	CAPITAL OUTLAY	1,390	263	490	637		
AGENCY PROGRAM TOTALS		\$ 14,920,235	\$ 2,627,216	\$ 1,410,564	\$ 9,749,588		
DEPARTMENT OF HIGHWAYS (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 944,649					
	DEPT SERVICE						
PROGRAM TOTALS		\$ 944,649					
DEPARTMENT OF HIGHWAYS 01 GENERAL OPERATIONS PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,600,142		\$ 2,234,494	\$ 1,365,648		
	OPERATING EXPENSES	2,169,624		1,997,331	172,293		
	EQUIPMENT	159,436		159,436			
	DEPT SERVICE	238		238			
PROGRAM TOTALS		\$ 5,929,440		\$ 4,391,499	\$ 1,537,941		
DEPARTMENT OF HIGHWAYS 02 CONSTRUCTION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 11,673,587		\$ 497,678	\$ 11,175,909		
	OPERATING EXPENSES	88,552,488		21,662,108	66,890,380		
	EQUIPMENT	115,331		115,331			
	CAPITAL OUTLAY	52,278		52,178	100		
	GRANTS	286,275		286,275			
PROGRAM TOTALS		\$100,679,959		\$ 22,613,570	\$ 78,066,389		
DEPARTMENT OF HIGHWAYS 03 MAINTENANCE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 11,749,912		\$ 11,749,912			
	OPERATING EXPENSES	11,363,925		11,363,925			
	EQUIPMENT	21,477		21,477			
	CAPITAL OUTLAY	32,496		32,496			
PROGRAM TOTALS		\$ 23,167,810		\$ 23,167,810			
DEPARTMENT OF HIGHWAYS 04 TRAVEL PROMOTION PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 122,076		\$ 122,076			
	OPERATING EXPENSES	508,591		508,591			
	EQUIPMENT	5,305		5,305			
PROGRAM TOTALS		\$ 635,972		\$ 635,972			
LEGEND FOR OTHER FUNDS			STATE OPERATING				
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			UNIVERSITY				
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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF HIGHWAYS 05 PRECONSTRUCTION PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 4,709,264			\$ 94,374	\$ 4,614,890		
OPERATING EXPENSES	1,091,068			424,580	666,488		
EQUIPMENT	6,283			6,283			
CAPITAL OUTLAY	4,350,454			2,806,501	1,543,953		
PROGRAM TOTALS	\$ 10,157,069			\$ 3,331,738	\$ 6,825,331		
DEPARTMENT OF HIGHWAYS 07 STATE MOTOR FUEL							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 99,070					75	99,070
OPERATING EXPENSES	232,999					7	232,999
EQUIPMENT	215,474					7	215,474
CAPITAL OUTLAY	19,440					7	19,440
PROGRAM TOTALS	\$ 566,983						\$ 566,983
DEPARTMENT OF HIGHWAYS 08 EQUIPMENT PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 2,153,848					75	2,153,848
OPERATING EXPENSES	3,046,599					7	3,046,599
EQUIPMENT	2,157,774			\$ 1,751,369		7	406,405
CAPITAL OUTLAY	-20					7	-20
PROGRAM TOTALS	\$ 7,358,201			\$ 1,751,369			\$ 5,606,832
DEPARTMENT OF HIGHWAYS 11 CAPITAL OUTLAY PROGRAM							
EXPENDITURE CATEGORY							
TRANSFERS	\$ 550,000			\$ 550,000			
PROGRAM TOTALS	\$ 550,000			\$ 550,000			
DEPARTMENT OF HIGHWAYS ALL PROGRAMS							
EXPENDITURE CATEGORY							
OPERATING EXPENSES	106,965,296			35,956,536	\$ 67,729,161	75	3,279,599
PERSONAL SERVICES	944,887			218		3	944,640
EQUIPMENT	34,107,899			14,698,534	17,156,447	7	2,252,918
CAPITAL OUTLAY	2,681,079			2,059,200		7	621,879
GRANTS	4,454,648			2,891,175	1,544,053	7	19,420
TRANSFERS	286,275			286,275			
	550,000			550,000			
AGENCY PROGRAM TOTALS	\$149,990,083			\$ 56,441,958	\$ 86,429,660		\$ 7,118,465
DEPARTMENT OF STATE LANDS (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY							
TRANSFERS	\$ 20,667,727					55	16,559,354
						8	4,108,373
PROGRAM TOTALS	\$ 20,667,727						\$20,667,727

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	SOURCE OF FINANCING BY FUND			
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
EXPENDITURE CATEGORY						CODE AMOUNT
DEPARTMENT OF LIVESTOCK 01 CENTRALIZED SERVICES PROGRAM						
PERSONAL SERVICES	\$ 126,088	\$ 37,610	\$ 88,478	\$ 20,797		
OPERATING EXPENSES	43,303	2,986	19,520			
EQUIPMENT	216		216			
PROGRAM TOTALS	\$ 169,607	\$ 40,596	\$ 108,214	\$ 20,797		
DEPARTMENT OF LIVESTOCK 02 ANIMAL HEALTH ADMIN IGM						
PERSONAL SERVICES	\$ 66,288	\$ 31,340	\$ 34,948			
OPERATING EXPENSES	5,766	1,066	4,702			
PROGRAM TOTALS	\$ 72,056	\$ 32,406	\$ 39,650			
DEPARTMENT OF LIVESTOCK 03 DIAGNOSTIC LABORATORY PROGRAM						
PERSONAL SERVICES	\$ 270,597	\$ 160,219	\$ 110,378			
OPERATING EXPENSES	88,170	46,963	41,187			
EQUIPMENT	14,982	12,129	2,853			
PROGRAM TOTALS	\$ 373,749	\$ 219,331	\$ 154,418			
DEPARTMENT OF LIVESTOCK 04 DISEASE CONTROL PROGRAM						
PERSONAL SERVICES	\$ 258,053	\$ 25,331	\$ 191,073	\$ 41,649		
OPERATING EXPENSES	189,513		189,513			
EQUIPMENT	18,061		18,061			
BENEFITS & CLAIMS	10,350		10,350			
PROGRAM TOTALS	\$ 475,977	\$ 25,331	\$ 408,997	\$ 41,649		
DEPARTMENT OF LIVESTOCK 05 MILK & EGG PROGRAM						
PERSONAL SERVICES	\$ 103,167	\$ 103,167		\$ 12,896		
OPERATING EXPENSES	23,026	10,130		37		
EQUIPMENT	5,264	5,227				
PROGRAM TOTALS	\$ 131,457	\$ 118,524		\$ 12,933		
DEPARTMENT OF LIVESTOCK 06 INSPECTION & CONTROL PROGRAM						
PERSONAL SERVICES	\$ 930,847		\$ 930,847			
OPERATING EXPENSES	164,483		164,483			
EQUIPMENT	25,882		25,882			
PROGRAM TOTALS	\$ 1,121,212		\$ 1,121,212			
DEPARTMENT OF LIVESTOCK 08 PREDATORY ANIMAL CONTROL PGM						
PERSONAL SERVICES	\$ 91,345		\$ 91,345			
OPERATING EXPENSES	85,041		85,041			
EQUIPMENT	1,069		1,069			
PROGRAM TOTALS	\$ 177,455		\$ 177,455			

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
DEPARTMENT OF LIVESTOCK 09 RABIES & FODENT CONTROL							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 45,004	\$ 45,004				
	OPERATING EXPENSES	16,760	16,760				
PROGRAM TOTALS		\$ 61,764	\$ 61,764				
DEPARTMENT OF LIVESTOCK ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	1,891,387	402,670	\$ 1,447,068	\$ 41,649		
	OPERATING EXPENSES	616,064	77,925	504,446	33,693		
	EQUIPMENT	65,473	17,355	48,081	37		
	BENEFITS & CLAIMS	10,350		10,350			
	AGENCY PROGRAM TOTALS	\$ 2,583,274	\$ 497,950	\$ 2,009,945	\$ 75,378		
DEPT OF NAT RESOURCES & CONSER (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	DEET SERVICE	\$ 2,608				3	\$ 2,608
	PROGRAM TOTALS	\$ 2,608					\$ 2,608
DEPT OF NAT RESOURCES & CONSER 21 CENTRALIZED SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 664,711	\$ 465,441	\$ 22,159	\$ 177,111		
	OPERATING EXPENSES	403,739	313,522	10,833	79,384		
	EQUIPMENT	4,159	3,988		171		
	GRANTS	37,591				5	\$ 37,591
	PROGRAM TOTALS	\$ 1,110,200	\$ 782,951	\$ 32,992	\$ 256,666		\$ 37,591
DEPT OF NAT RESOURCES & CONSER 22 OIL & GAS REGULATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 211,171		\$ 211,171			
	OPERATING EXPENSES	88,521		88,521			
	EQUIPMENT	3,158		3,158			
	TRANSFERS	73,598		73,598			
	PROGRAM TOTALS	\$ 376,448		\$ 376,448			
DEPT OF NAT RESOURCES & CONSER 23 CONSERVATION DISTRICTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 79,926	\$ 55,480	\$ 11,794	\$ 12,652		
	OPERATING EXPENSES	179,281	171,376	6,531	1,374		
	EQUIPMENT	168	168				
	PROGRAM TOTALS	\$ 259,375	\$ 227,024	\$ 18,325	\$ 14,026		
	DEPT OF NAT RESOURCES & CONSER 24 WATER RESOURCES & PLANNING						
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,541,258	\$ 1,092,259	\$ 22,823	\$ 426,176		
	OPERATING EXPENSES	640,311	504,468	5,315	130,528		
	EQUIPMENT	33,472	30,389		3,083		
	CAPITAL OUTLAY	34,152	34,152				
	GRANTS	160,000				6	\$ 160,000
	PROGRAM TOTALS	\$ 2,409,193	\$ 1,661,268	\$ 28,138	\$ 559,787		\$ 160,000
LEGEND FOR OTHER FUNDS		STATE OPERATING		UNIVERSITY			
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		6 = Bond Proceeds and Insurance Clearance Fund		50 = Endowment Funds			
		7 = Revolving Fund		60 = Security and Life Income Funds			
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		9 = Agency Fund		80 = Agency Funds			

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
DEPT OF NAT RESOURCES & CONSER 25 FORESTRY							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,125,281	\$ 1,340,755	\$ 93,018	\$ 1,691,508		
	OPERATING EXPENSES	2,330,522	954,700	631,327	744,495		
	EQUIPMENT	249,903	117,990	8,036	123,877		
	CAPITAL OUTLAY	85,487	17,110	37,350	31,027		
PROGRAM TOTALS		\$ 5,791,193	\$ 2,430,555	\$ 769,731	\$ 2,590,907		
DEPT OF NAT RESOURCES & CONSER 26 ENERGY PLANNING							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 251,850	\$ 150,428	\$ 101,422			
	OPERATING EXPENSES	118,137	41,739	76,398			
	EQUIPMENT	3,739	2,336	1,403			
	GRANTS	585,428		585,428			
PROGRAM TOTALS		\$ 959,154	\$ 194,503	\$ 764,651			
DEPT OF NAT RESOURCES & CONSER ALL PROGRAMS							
EXPENDITURE CATEGORY	DEPT SERVICE	2,608				3\$ 2,608	
	PERSONAL SERVICES	5,874,199	3,104,364	462,388	\$ 2,307,447		
	OPERATING EXPENSES	3,760,511	1,985,805	818,925	955,781		
	EQUIPMENT	294,599	154,871	12,597	127,131		
	GRANTS	783,019		585,428			
	TRANSFERS	73,598		73,598			
	CAPITAL OUTLAY	119,639	51,262	37,350	31,027	56 37,591 160,000	
AGENCY PROGRAM TOTALS		\$ 10,908,171	\$ 5,296,301	\$ 1,990,286	\$ 3,421,385	\$ 200,198	
DEPARTMENT OF REVENUE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 51,927				5\$ 4,011	
	LOCAL ASSISTANCE	669,771				9 47,916	
	BENEFITS & CLAIMS	304,765				5 669,771	
	TRANSFERS	274,910,455				5 304,765	
PROGRAM TOTALS		\$275,936,918				5 243,944 9 535,000 131,511	
DEPARTMENT OF REVENUE 01 DIRECTORS OFFICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 86,049	\$ 26,499	\$ 59,550			
	OPERATING EXPENSES	73,088	73,056	30			
	EQUIPMENT	1,328	1,328				
PROGRAM TOTALS		\$ 160,465	\$ 100,885	\$ 59,580			

LEGEND  
FOR  
OTHER  
FUNDS

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND					
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS		
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT	
DEPARTMENT OF REVENUE 02 ACCOUNTING & AUDITING DIVISION								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 352,499	\$ 314,960		\$ 37,539	999		
	OPERATING EXPENSES	162,100	51,536		7,306		\$ 103,258	
	EQUIPMENT	25,924	25,924					
	LOCAL ASSISTANCE	125					125	
	TRANSFERS	174,859					174,859	
PROGRAM TOTALS		\$ 715,507	\$ 392,420		\$ 44,845		\$ 278,242	
DEPARTMENT OF REVENUE 03 RESEARCH DIVISION								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 116,262	\$ 116,262					
	OPERATING EXPENSES	26,022	26,022					
	EQUIPMENT	45	45					
PROGRAM TOTALS		\$ 142,329	\$ 142,329					
DEPARTMENT OF REVENUE 04 LEGAL BUREAU								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 133,549	\$ 101,569		\$ 31,980			
	OPERATING EXPENSES	50,072	47,374		2,698			
	EQUIPMENT	3,049	3,049					
PROGRAM TOTALS		\$ 186,670	\$ 151,992		\$ 34,678			
DEPARTMENT OF REVENUE 05 LIQUOR DIVISION								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 3,466,883				7777	\$ 3,466,883	
	OPERATING EXPENSES	28,938,695					28,938,695	
	EQUIPMENT	119,885					119,885	
	LOCAL ASSISTANCE	3,832,387		\$ 1,119,130			2,713,257	
	TRANSFERS	14,509,602					14,509,602	
PROGRAM TOTALS		\$ 50,867,452		\$ 1,119,130			\$ 49,748,322	
DEPARTMENT OF REVENUE 06 INCOME TAX								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 667,921	\$ 667,921					
	OPERATING EXPENSES	380,700	380,700					
	EQUIPMENT	38,877	38,877					
PROGRAM TOTALS		\$ 1,087,498	\$ 1,087,498					
DEPARTMENT OF REVENUE 07 CORPORATION TAX								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 242,668	\$ 242,668					
	OPERATING EXPENSES	107,827	107,827					
	EQUIPMENT	1,561	1,561					
PROGRAM TOTALS		\$ 352,056	\$ 352,056					
DEPARTMENT OF REVENUE 08 PROPERTY VALUATION								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 6,740,598	\$ 6,304,159		\$ 436,439			
	OPERATING EXPENSES	1,321,653	1,321,545		108			
	EQUIPMENT	34,690	34,690					
PROGRAM TOTALS		\$ 8,096,941	\$ 7,660,394		\$ 436,547			
LEGEND FOR OTHER FUNDS			STATE OPERATING					UNIVERSITY
			3 = Sinking Fund					30 = Current Funds
			5 = Federal and Private Grant Clearance Fund					40 = Student Loan Funds
			6 = Bond Proceeds and Insurance Clearance Fund					50 = Endowment Funds
			7 = Revolving Fund					60 = Security and Life Income Funds
			8 = Trust and Legacy Fund					70 = Plant Funds
			9 = Agency Fund					80 = Agency Funds

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF REVENUE 00 MISCELLANEOUS TAXES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 165,547 67,211 1,453	\$ 155,562 67,149 1,453	\$ 29,995 62			
	PROGRAM TOTALS	\$ 254,211	\$ 224,164	\$ 30,047			
DEPARTMENT OF REVENUE 10 MOTOR FUEL TAX							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 289,415 68,857 3,652 533		\$ 289,415 67,103 3,652 533		7	\$ 1,754
	PROGRAM TOTALS	\$ 362,457		\$ 360,703			\$ 1,754
DEPARTMENT OF REVENUE 11 OPERATIONS DIVISION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 180,235 95,459 947	\$ 180,235 14,196 947			7	\$ 81,263
	PROGRAM TOTALS	\$ 276,641	\$ 195,378				\$ 81,263
DEPARTMENT OF REVENUE 12 DATA PROCESSING DIVISION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 466,909 93,356 46,540	\$ 203,239 66,337 45,298			7 7 7	\$ 263,670 27,019 1,242
	PROGRAM TOTALS	\$ 606,805	\$ 314,874				\$ 291,931
DEPARTMENT OF REVENUE 13 INVESTIGATION BUREAU							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 489,488 213,483 21,428	\$ 116,797 48,921 8,294		\$ 258,215 149,784 4,576	7 7 7	\$ 114,476 14,778 8,558
	PROGRAM TOTALS	\$ 724,399	\$ 174,012		\$ 412,575		\$ 137,812
DEPARTMENT OF REVENUE 14 INHERITANCE TAX							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 109,873 10,628 339	\$ 93,485 8,380 275	\$ 16,388 2,248 64			
	PROGRAM TOTALS	\$ 120,840	\$ 102,140	\$ 18,700			
DEPARTMENT OF REVENUE 15 HOMESTEAD TAX RELIEF ACT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT BENEFITS & CLAIMS	\$ 87,413 136,050 662 13,758,131	\$ 87,413 136,050 662 13,758,131				
	PROGRAM TOTALS	\$ 13,982,256	\$ 13,982,256				

### LEGEND FOR OTHER FUNDS

#### STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

#### UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND					
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS		
AGENCY/PROGRAM	TOTAL	CODE				AMOUNT		
DEPARTMENT OF REVENUE ALL PROGRAMS								
EXPENDITURE CATEGORY	OPERATING EXPENSES	31,797,129	2,349,095	\$ 69,444	\$ 159,895	5	\$ 4,011	
	LOCAL ASSISTANCE	4,502,283		1,119,130		7	29,063,510	
	BENEFITS & CLAIMS	14,062,896	13,758,131			9	151,174	
	TRANSFERS	289,594,916				5	669,771	
EXPENDITURE CATEGORY	PERSONAL SERVICES	13,615,312	8,610,771	395,338	764,174	7	2,713,257	
	EQUIPMENT	300,381	162,404	3,716	4,576	9	304,765	
	CAPITAL OUTLAY	533		533		5	74,243,944	
	AGENCY PROGRAM TOTALS	\$353,873,446	\$ 24,880,400	\$ 1,588,160	\$ 928,644	7	14,509,602	
DEPARTMENT OF ADMINISTRATION (NO PROGRAM INDICATED)								
EXPENDITURE CATEGORY	TRANSFERS	\$ 33,718,265					\$21,795,621	
	DEBT SERVICE	3,385,948				9	11,922,644	
PROGRAM TOTALS			\$ 37,104,213			3	3,385,948	
DEPARTMENT OF ADMINISTRATION 01 CENTRAL ADMINISTRATION							\$37,104,213	
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 173,989	\$ 173,989					
	OPERATING EXPENSES	10,556	10,556					
	EQUIPMENT	192	192					
PROGRAM TOTALS			\$ 184,737	\$ 184,737				
DEPARTMENT OF ADMINISTRATION 03 ACCOUNTING PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 149,902	\$ 149,902					
	OPERATING EXPENSES	469,501	469,501					
	EQUIPMENT	331	331					
	LOCAL ASSISTANCE	180				5	\$ 180	
PROGRAM TOTALS			\$ 619,914	\$ 619,734			\$ 180	
DEPARTMENT OF ADMINISTRATION 04 ARCH & ENGINEERING PGM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 213,081	\$ 136,774					
	OPERATING EXPENSES	129,686	25,209			7	\$ 76,307	
	EQUIPMENT	1,593	1,593			7	104,477	
	PROGRAM TOTALS	\$ 344,360	\$ 163,576				\$ 180,784	
DEPARTMENT OF ADMINISTRATION 06 INFORMATION SYSTEMS DIVISION								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 707,318						
	OPERATING EXPENSES	94,672				7	\$ 707,318	
	EQUIPMENT	3,173				7	94,672	
	CAPITAL OUTLAY	134				7	3,173	
PROGRAM TOTALS			\$ 805,297				\$ 805,297	
LEGEND FOR OTHER FUNDS			STATE OPERATING			UNIVERSITY		
			3 = Sinking Fund			30 = Current Funds		
			5 = Federal and Private Grant Clearance Fund			40 = Student Loan Funds		
			6 = Bond Proceeds and Insurance Clearance Fund			50 = Endowment Funds		
			7 = Revolving Fund			60 = Security and Life Income Funds		
			8 = Trust and Legacy Fund			70 = Plant Funds		
			9 = Agency Fund			80 = Agency Funds		

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF ADMINISTRATION 07 COMPUTER SERVICES DIVISION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 1,076,899					7	\$ 1,076,899
OPERATING EXPENSES	628,563					7	628,563
EQUIPMENT	544,674					7	544,674
CAPITAL OUTLAY	394					7	394
PROGRAM TOTALS	\$ 2,250,530						\$ 2,250,530
DEPARTMENT OF ADMINISTRATION 08 GENERAL SERVICES PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 607,663	\$ 183,976		\$ 30,741		7	\$ 392,946
OPERATING EXPENSES	1,844,805	544,802	\$ 1,785	65,680		7	1,232,538
EQUIPMENT	23,207	5,011				7	18,196
CAPITAL OUTLAY	6,859	50			6,809		
PROGRAM TOTALS	\$ 2,482,534	\$ 733,839	\$ 1,785	\$ 103,230			\$ 1,643,680
DEPARTMENT OF ADMINISTRATION 09 MANAGEMENT SYSTEMS PGM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 156,256	\$ 156,256					
OPERATING EXPENSES	42,271	42,271					
EQUIPMENT	2,459	2,459					
PROGRAM TOTALS	\$ 200,986	\$ 200,986					
DEPARTMENT OF ADMINISTRATION 10 PURCHASING PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 228,965	\$ 223,847			\$ 5,118		
OPERATING EXPENSES	29,864	28,381			1,483		
EQUIPMENT	2,695	2,695					
PROGRAM TOTALS	\$ 261,524	\$ 254,923			\$ 6,601		
DEPARTMENT OF ADMINISTRATION 11 BUILDING STANDARDS PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 285,102	\$ 44,979			\$ 2,164	7	\$ 237,959
OPERATING EXPENSES	149,284	7,211			2,689	7	139,384
EQUIPMENT	2,514	1,695				7	819
PROGRAM TOTALS	\$ 436,900	\$ 53,885			\$ 4,853		\$ 378,162
DEPARTMENT OF ADMINISTRATION 12 SURPLUS PROPERTY BUREAU							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 77,810				\$ 19,346	7	\$ 58,464
OPERATING EXPENSES	27,213				19	7	27,194
EQUIPMENT	1,270					7	1,270
PROGRAM TOTALS	\$ 106,293				\$ 19,365		\$ 86,928
DEPARTMENT OF ADMINISTRATION 17 TREASURY							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 126,257	\$ 126,257					
OPERATING EXPENSES	9,909	9,909					
EQUIPMENT	436	436					
LOCAL ASSISTANCE	363,684			\$ 75,000		5	\$ 288,684
GRANTS	6,500,000			6,500,000			
DEPT SERVICE	483	483					
PROGRAM TOTALS	\$ 7,000,769	\$ 137,085	\$ 6,575,000				\$ 288,684

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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## UNIVERSITY

- 30 = Current Funds
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- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS				SOURCE OF FINANCING BY FUND				
F.Y. 1977-78				GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL	CODE				AMOUNT	
DEPARTMENT OF ADMINISTRATION 18 HOUSING AUTHORITY								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 56,990					7	\$ 56,990
	OPERATING EXPENSES	53,838					7	53,838
	EQUIPMENT	1,375					7	1,375
PROGRAM TOTALS		\$ 112,203					\$	112,203
DEPARTMENT OF ADMINISTRATION 19 INVESTMENT PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 162,570					7	\$ 162,570
	OPERATING EXPENSES	140,855					7	140,855
	EQUIPMENT	937					7	937
PROGRAM TOTALS		\$ 304,362					\$	304,362
DEPARTMENT OF ADMINISTRATION 20 COMMUNICATIONS PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 277,986				\$ 3,424	7	\$ 274,562
	OPERATING EXPENSES	1,899,147					7	1,899,147
	EQUIPMENT	1,021					7	1,021
PROGRAM TOTALS		\$ 2,178,154				\$ 3,424	\$	2,174,730
DEPARTMENT OF ADMINISTRATION 21 EMERGENCY & DISASTER FGM								
EXPENDITURE CATEGORY	LOCAL ASSISTANCE	\$ 600,000	\$ 600,000					
	PROGRAM TOTALS	\$ 600,000	\$ 600,000					
DEPARTMENT OF ADMINISTRATION 23 PERSONNEL PROGRAM								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 600,813	\$ 555,766			\$ 45,047	7	\$ 106,269
	OPERATING EXPENSES	261,667	134,594			20,804	7	36,681
	EQUIPMENT	40,850	4,169					
	GRANTS	43,207				43,207		
PROGRAM TOTALS		\$ 946,537	\$ 694,529			\$ 109,058	\$	142,950
DEPARTMENT OF ADMINISTRATION 24 STATE INSURANCE								
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 72,669	\$ 72,669				7	\$ 1,119,750
	OPERATING EXPENSES	1,931,446	529,205		\$ 282,491		6	71,375
	TRANSFERS	71,375						
PROGRAM TOTALS		\$ 2,075,490	\$ 601,874	\$ 282,491			\$	1,191,125
DEPARTMENT OF ADMINISTRATION 25 PASSENGER TRAMWAY SAFETY								
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 6,996	\$ 6,996					
	PROGRAM TOTALS	\$ 6,996	\$ 6,996					
LEGEND FOR OTHER FUNDS	STATE OPERATING			UNIVERSITY				
	3 = Sinking Fund 5 = Federal and Private Grant Clearance Fund 6 = Bond Proceeds and Insurance Clearance Fund 7 = Revolving Fund 8 = Trust and Legacy Fund 9 = Agency Fund			30 = Current Funds 40 = Student Loan Funds 50 = Endowment Funds 60 = Security and Life Income Funds 70 = Plant Funds 80 = Agency Funds				



PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
DEPARTMENT OF ADMINISTRATION 26 RECORDS MANAGEMENT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 97,785	\$ 33,859	\$ 17,648	75	46,278	
	OPERATING EXPENSES	45,767	522			45,245	
	EQUIPMENT	48,341	48,341				
PROGRAM TOTALS		\$ 191,893	\$ 82,722	\$ 17,648		\$ 91,523	
DEPARTMENT OF ADMINISTRATION 27 EXTRAL & TRANS OF PRISONERS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 84,998	\$ 84,998				
	PROGRAM TOTALS	\$ 84,998	\$ 84,998				
DEPARTMENT OF ADMINISTRATION 33 CHECKERS COMPENSATION JUDGE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 115,700	\$ 115,700				
	OPERATING EXPENSES	38,301	38,301				
	EQUIPMENT	743	743				
PROGRAM TOTALS		\$ 154,744	\$ 154,744				
DEPARTMENT OF ADMINISTRATION 34 UNIV ACCTG SYSTEM/SBAS PROJECT							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 26,293	\$ 26,293				
	OPERATING EXPENSES	330,673	266,572		75	64,101	
	EQUIPMENT						
PROGRAM TOTALS		\$ 356,966	\$ 292,865			\$ 64,101	
DEPARTMENT OF ADMINISTRATION 35 VIETNAM HONORARIUM							
EXPENDITURE CATEGORY	BENEFITS & CLAIMS	\$ 15,853	\$ 15,853				
	PROGRAM TOTALS	\$ 15,853	\$ 15,853				
DEPARTMENT OF ADMINISTRATION ALL IRCGAMS							
EXPENDITURE CATEGORY	TRANSFERS	33,789,640				3521,795,621	
	DEBT SERVICE					6971,375	
	PERSONAL SERVICES	3,386,431	483			911,922,644	
	OPERATING EXPENSES	5,214,048	1,884,567	\$ 115,700	\$ 123,489	33,385,948	
	EQUIPMENT	8,230,016	2,160,728	322,577	90,675	73,090,292	
	LOCAL ASSISTANCE	675,810	66,921	743		71,656,035	
	CAPITAL CONLAY	263,864	600,000	75,000		71,608,146	
	GRANTS	7,387			6,809	57,288,864	
	BENEFITS & CLAIMS	6,543,207		6,500,000	43,207	7528	
		15,853	15,853				
AGENCY PROGRAM TOTALS		\$ 58,826,254	\$ 4,728,602	\$ 7,014,019	\$ 264,179	\$ 46,819,453	

LEGEND FOR OTHER FUNDS	STATE OPERATING	UNIVERSITY
	3 = Sinking Fund	30 = Current Funds
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	7 = Revolving Fund	60 = Security and Life Income Funds
	8 = Trust and Legacy Fund	70 = Plant Funds
	9 = Agency Fund	80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
MERIT SYSTEM BUREAU 01 PERSONNEL SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 164,628		\$ 122,835	\$ 41,793		
	OPERATING EXPENSES	27,142		27,142			
	EQUIPMENT	819		819			
PROGRAM TOTALS		\$ 192,589		\$ 150,796	\$ 41,793		
PUBLIC EMPLOYEES RETIREMENT BD (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 23,963				9	\$ 23,963
	CAPITAL OUTLAY	17,568				9	17,568
	BENEFITS & CLAIMS	19,970,093				9	19,970,093
	TRANSFERS	433,606				9	433,606
PROGRAM TOTALS		\$ 20,445,230					\$ 20,445,230
PUBLIC EMPLOYEES RETIREMENT BD 01 PERS PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 273,494		\$ 273,494		9	
	OPERATING EXPENSES	165,888	\$ 2,000	163,770			118
	EQUIPMENT	1,390		1,390			
PROGRAM TOTALS		\$ 440,772	\$ 2,000	\$ 438,654			\$ 118
PUBLIC EMPLOYEES RETIREMENT BD ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	189,851	2,000	163,770		9	24,081
	CAPITAL OUTLAY	17,568				9	17,568
	BENEFITS & CLAIMS	19,970,093				9	19,970,093
	TRANSFERS	433,606				9	433,606
	PERSONAL SERVICES	273,494		273,494			
	EQUIPMENT	1,390		1,390			
AGENCY PROGRAM TOTALS		\$ 20,886,001	\$ 2,000	\$ 438,653			\$ 20,445,347
TEACHERS RETIREMENT BOARD (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 11,122				9	\$ 11,122
	BENEFITS & CLAIMS	16,244,349				9	16,244,349
PROGRAM TOTALS		\$ 16,255,471					\$ 16,255,471
TEACHERS RETIREMENT BOARD 01 TEACHERS RETIREMENT PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 138,729		\$ 138,729			
	OPERATING EXPENSES	93,568		93,568			
	EQUIPMENT	1,284		1,284			
PROGRAM TOTALS		\$ 233,581		\$ 233,581			
TEACHERS RETIREMENT BOARD ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES	104,690		93,568		9	\$ 11,122
	BENEFITS & CLAIMS	16,244,349				9	16,244,349
	PERSONAL SERVICES	138,729		138,729			
	EQUIPMENT	1,284		1,284			
AGENCY PROGRAM TOTALS		\$ 16,489,052		\$ 233,581			\$ 16,255,471
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
			40 = Student Loan Funds				
			50 = Endowment Funds				
			60 = Security and Life Income Funds				
			70 = Plant Funds				
			80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
STATE TAX APPEALS BOARD 01 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 109,891 63,067	\$ 109,891 63,067				
PROGRAM TOTALS		\$ 172,958	\$ 172,958				
LONG RANGE BLDG PLAN (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	CAPITAL OUTLAY TRANSFERS	\$ 104,941 2,391,588			\$ 1,910,709	66	\$ 104,941 480,879
PROGRAM TOTALS		\$ 2,496,529			\$ 1,910,709		\$ 585,820
LONG RANGE BLDG PLAN 01 DEPARTMENTS & AGENCIES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 7,251,382		\$ 118,619	\$ 201,071	67	\$ 5,787,223 1,144,469
PROGRAM TOTALS		\$ 7,251,382		\$ 118,619	\$ 201,071		\$ 6,931,692
LONG RANGE BLDG PLAN 02 UNIVERSITY SYSTEM							
EXPENDITURE CATEGORY	OPERATING EXPENSES CAPITAL OUTLAY	\$ 19,105 7,602,922			\$ 1,430,072	67	\$ 3,568,263 2,604,587
PROGRAM TOTALS		\$ 7,622,027			\$ 1,449,177		\$ 6,172,850
LONG RANGE BLDG PLAN 03 INSTITUTIONS							
EXPENDITURE CATEGORY	CAPITAL OUTLAY	\$ 2,557,332			\$ 712	67	\$ 2,381,801 174,819
PROGRAM TOTALS		\$ 2,557,332			\$ 712		\$ 2,556,620
LONG RANGE BLDG PLAN ALL PROGRAMS							
EXPENDITURE CATEGORY	CAPITAL OUTLAY TRANSFERS PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	17,516,578 2,391,588 19,105	\$ 118,619	1,631,856 1,910,709 19,105		67 66	11,842,228 3,923,879 480,879
AGENCY PROGRAM TOTALS		\$ 19,927,271	\$ 118,619	\$ 1,561,670			\$ 16,246,981
DEPARTMENT OF AGRICULTURE (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	BENEFITS & CLAIMS TRANSFERS	\$ 278,425 88,259				99	\$ 278,425 88,259
PROGRAM TOTALS		\$ 366,684					\$ 366,684

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

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- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF AGRICULTURE 11 APIARY REGULATORY PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 28,213 10,384 126	\$ 28,213 10,384 126				
PROGRAM TOTALS		\$ 38,723	\$ 38,723				
DEPARTMENT OF AGRICULTURE 13 HAIL INSURANCE							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 60,968 21,938		\$ 60,968 21,938			
PROGRAM TOTALS		\$ 82,906		\$ 82,906			
DEPARTMENT OF AGRICULTURE ALL PROGRAMS							
EXPENDITURE CATEGORY	BENEFITS & CLAIMS TRANSFERS	278,425 116,312				9	\$ 278,425 28,053 88,259
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT GRANTS	1,141,309 421,199 20,339 255,349	\$ 591,337 141,334 4,652	375,982 64,415 7,469	\$ 173,990 215,450 6,218 256,349		
AGENCY PROGRAM TOTALS		\$ 2,232,933	\$ 737,322	\$ 447,866	\$ 653,007		\$ 394,736
DEPT OF BUSINESS REGULATION 01 CENTRALIZED SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 112,515 15,946 1,433	\$ 99,160 -1,880	\$ 13,355 17,826 1,433			
PROGRAM TOTALS		\$ 129,894	\$ 97,280	\$ 32,614			
DEPT OF BUSINESS REGULATION 02 WEIGHTS & MEASURES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 157,125 63,729 16,149	\$ 157,125 63,729 16,149				
PROGRAM TOTALS		\$ 237,003	\$ 237,003				
DEPT OF BUSINESS REGULATION 03 FINANCIAL PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 298,441 99,686 1,212	\$ 298,441 99,686 1,212				
PROGRAM TOTALS		\$ 399,339	\$ 399,339				

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
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- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
DEPT OF BUSINESS REGULATION 05 MILK CONTROL PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 129,846		\$ 129,846			
	OPERATING EXPENSES	45,968		45,968			
	EQUIPMENT	17,011		17,011			
PROGRAM TOTALS		\$ 192,825		\$ 192,825			
DEPT OF BUSINESS REGULATION 06 CONSUMER PROTECTION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 88,133	\$ 65,392	\$ 22,741			
	OPERATING EXPENSES	18,460	15,068	3,392			
PROGRAM TOTALS		\$ 106,593	\$ 80,460	\$ 26,133			
DEPT OF BUSINESS REGULATION ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	786,060	620,118	165,942			
	OPERATING EXPENSES	243,789	176,604	67,185			
	EQUIPMENT	35,806	17,362	18,444			
AGENCY PROGRAM TOTALS		\$ 1,065,655	\$ 814,083	\$ 251,571			
DEPARTMENT OF INSTITUTIONS (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 10,892	\$ 10,892				
	PROGRAM TOTALS	\$ 10,892	\$ 10,892				
DEPARTMENT OF INSTITUTIONS 01 DEPT OPERATIONS PROGRAM							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 1,237	\$ 1,237				
	PROGRAM TOTALS	\$ 1,237	\$ 1,237				
DEPARTMENT OF INSTITUTIONS 11 DIRECTOR							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 253,967	\$ 253,967				
	OPERATING EXPENSES	49,696	49,696				
	EQUIPMENT	55	55				
PROGRAM TOTALS		\$ 303,718	\$ 303,718				
DEPARTMENT OF INSTITUTIONS 12 MANAGEMENT SERVICES DIVISION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,062,935	\$ 423,625	\$ 639,310			
	OPERATING EXPENSES	102,627	89,300	13,327			
	EQUIPMENT	1,273	1,273				
PROGRAM TOTALS		\$ 1,166,835	\$ 514,198	\$ 652,637			
LEGEND FOR OTHER FUNDS		STATE OPERATING					
		UNIVERSITY					
		3 = Sinking Fund					
		5 = Federal and Private Grant Clearance Fund					
		6 = Bond Proceeds and Insurance Clearance Fund					
		7 = Revolving Fund					
		8 = Trust and Legacy Fund					
		9 = Agency Fund					
		30 = Current Funds					
		40 = Student Loan Funds					
		50 = Endowment Funds					
		60 = Security and Life Income Funds					
		70 = Plant Funds					
		80 = Agency Funds					

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPARTMENT OF INSTITUTIONS 15 ALCOHOL & DRUG ABUSE DIVISION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 490,259	\$ 45,264	\$ 118,803	\$ 326,192			
OPERATING EXPENSES	305,771	33,605	39,763	232,403			
EQUIPMENT	12,113	98	643	11,372			
CAPITAL OUTLAY	247			247			
GRANTS	1,609,457	30,210	961,909	617,338			
TRANSFERS							
PROGRAM TOTALS	\$ 2,417,847	\$ 109,177	\$ 1,121,118	\$ 1,187,552			
DEPARTMENT OF INSTITUTIONS 16 DIVISION OF M-H, M-R & AGEING							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 135,913	\$ 123,188		\$ 12,725			
OPERATING EXPENSES	72,591	50,494		22,097			
EQUIPMENT	1,164	199		965			
GRANTS	1,823,710	1,794,732		28,978			
TRANSFERS	713	713					
PROGRAM TOTALS	\$ 2,034,091	\$ 1,969,326		\$ 64,765			
DEPARTMENT OF INSTITUTIONS 18 CORRECTIONS DIVISION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 1,197,269	\$ 1,150,985		\$ 46,284			
OPERATING EXPENSES	746,198	640,807		105,391			
EQUIPMENT	71,772	57,665		14,107			
CAPITAL OUTLAY	4,458	4,458					
GRANTS	320,533	250,252		70,281			
BENEFITS & CLAIMS	22,377	22,377					
PROGRAM TOTALS	\$ 2,362,607	\$ 2,126,544		\$ 236,063			
DEPARTMENT OF INSTITUTIONS ALL PROGRAMS							
EXPENDITURE CATEGORY							
OPERATING EXPENSES	1,289,010	876,031	\$ 39,763	373,216			
PERSONAL SERVICES	3,140,343	1,997,029	118,803	1,024,511			
EQUIPMENT	86,376	59,290	643	26,443			
CAPITAL OUTLAY	4,705	4,458		247			
GRANTS	3,753,699	2,075,193	961,909	716,597			
TRANSFERS	22,377	22,377					
BENEFITS & CLAIMS							
AGENCY PROGRAM TOTALS	\$ 8,297,224	\$ 5,035,091	\$ 1,121,118	\$ 2,141,014			
BOULDER RIVER SCH & HOSPITAL 11 ADMINISTRATION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 609,083	\$ 609,083					
OPERATING EXPENSES	131,452	131,452					
EQUIPMENT	602	602					
PROGRAM TOTALS	\$ 741,137	\$ 741,137					
BOULDER RIVER SCH & HOSPITAL 12 CARE & CUSTODY							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 5,743,268	\$ 5,743,268					
OPERATING EXPENSES	1,040,132	1,040,132					
EQUIPMENT	10,522	10,522					
PROGRAM TOTALS	\$ 6,793,922	\$ 6,793,922					

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

- 3 = Sinking Fund
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## UNIVERSITY

- 30 = Current Funds
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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM	TOTAL	CODE				AMOUNT	
BOULDER RIVER SCH & HOSPITAL 13 DEVELOPMENTAL SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 604,817 25,043 1,310	\$ 453,722 14,609 721		\$ 151,095 10,434 589		
PROGRAM TOTALS			\$ 631,170	\$ 469,052	\$ 162,118		
BOULDER RIVER SCH & HOSPITAL 14 COMMUNITY SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 73,586 3,206	\$ 73,586 3,206				
PROGRAM TOTALS			\$ 76,792	\$ 76,792			
BOULDER RIVER SCH & HOSPITAL 15 CANTEN							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 16,993 8,442	\$ 16,993			7	\$ 8,442
PROGRAM TOTALS			\$ 25,435	\$ 16,993			\$ 8,442
BOULDER RIVER SCH & HOSPITAL ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	7,047,746 1,208,274 12,434	6,896,651 1,189,398 11,845		\$ 151,095 10,434 589	7	\$ 8,442
AGENCY PROGRAM TOTALS			\$ 8,268,453	\$ 8,097,893	\$ 162,117		\$ 8,442
CHILDRENS CENTER 03 GEN SER & PHY PLANT EGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 76,162 23,689	\$ 75,397 23,689		\$ 765		
PROGRAM TOTALS			\$ 99,851	\$ 99,086	\$ 765		
CENTER FOR THE AGED 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 159,341 38,467 19,090	\$ 159,341 38,467 19,090				
PROGRAM TOTALS			\$ 216,898	\$ 216,898			
CENTER FOR THE AGED 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 784,872 216,147 38,272	\$ 784,872 216,147 38,272				
PROGRAM TOTALS			\$ 1,039,291	\$ 1,039,291			
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			UNIVERSITY				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
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			70 = Plant Funds				
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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
CENTER FOR THE AGED 13 DEVELOPMENTAL							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 38,944 6,068 3,012	\$ 38,944 6,068 3,012				
PROGRAM TOTALS		\$ 48,024	\$ 48,024				
CENTER FOR THE AGED 14 COMMUNITY SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 12,130	\$ 12,130				
PROGRAM TOTALS		\$ 12,130	\$ 12,130				
CENTER FOR THE AGED ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	995,288 260,682 60,374	995,288 260,682 60,374				
AGENCY PROGRAM TOTALS		\$ 1,316,343	\$ 1,316,343				
EASTMONT TRAINING CENTER (NC PROGRAM INDICATED)							
EXPENDITURE CATEGORY	OPERATING EXPENSES	\$ 746				9	\$ 746
PROGRAM TOTALS		\$ 746					\$ 746
EASTMONT TRAINING CENTER 11 ADMINISTRATIVE SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 92,323 33,682 8,787	\$ 92,323 33,682 8,787				
PROGRAM TOTALS		\$ 134,792	\$ 134,792				
EASTMONT TRAINING CENTER 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 153,497 17,666 252	\$ 134,400 16,683 252		\$ 19,097 1,183		
PROGRAM TOTALS		\$ 171,615	\$ 151,335		\$ 20,280		
EASTMONT TRAINING CENTER 13 DEVELOPMENTAL SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 132,194 11,490 230	\$ 121,156 6,034		\$ 11,038 5,456 230		
PROGRAM TOTALS		\$ 143,914	\$ 127,190		\$ 16,724		

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

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## UNIVERSITY

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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
F.Y. 1977-78		CODE				AMOUNT	
AGENCY/PROGRAM			TOTAL				
EASTMONT TRAINING CENTER 14 COMMUNITY SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 20,259 826	\$ 20,259 826				
PROGRAM TOTALS		\$ 21,085	\$ 21,085				
EASTMONT TRAINING CENTER ALL PROGRAMS							
EXPENDITURE CATEGORY	OPERATING EXPENSES PERSONAL SERVICES EQUIPMENT	64,609 398,273 9,269	57,224 368,138 9,039		\$ 6,639 30,135 230	9	\$ 746
AGENCY PROGRAM TOTALS		\$ 472,151	\$ 434,401		\$ 37,004		\$ 746
GALEN STATE HOSPITAL 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 738,611 268,544 25,080	\$ 642,405 218,131 25,080	\$ 96,206 48,118	\$ 2,295		
PROGRAM TOTALS		\$ 1,032,235	\$ 885,616	\$ 144,324	\$ 2,295		
GALEN STATE HOSPITAL 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 2,403,930 290,974 10,111	\$ 1,810,357 151,789 9,117	\$ 593,573 139,185 994			
PROGRAM TOTALS		\$ 2,705,015	\$ 1,971,263	\$ 733,752			
GALEN STATE HOSPITAL 13 DEVELOPMENTAL							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 276,243 22,113	\$ 161,065 14,932	\$ 115,178 7,181			
PROGRAM TOTALS		\$ 298,356	\$ 175,997	\$ 122,359			
GALEN STATE HOSPITAL 14 COMMUNITY SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 44,659 437	\$ 18,036	\$ 26,623 437			
PROGRAM TOTALS		\$ 45,096	\$ 18,036	\$ 27,060			
GALEN STATE HOSPITAL ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	3,463,441 582,069 35,191	2,631,862 384,853 34,197	831,579 194,921 994	\$ 2,295		
AGENCY PROGRAM TOTALS		\$ 4,080,700	\$ 3,050,911	\$ 1,027,494	\$ 2,295		
LEGEND FOR OTHER FUNDS		STATE OPERATING			UNIVERSITY		
		3 = Sinking Fund 5 = Federal and Private Grant Clearance Fund 6 = Bond Proceeds and Insurance Clearance Fund 7 = Revolving Fund 8 = Trust and Legacy Fund 9 = Agency Fund			30 = Current Funds 40 = Student Loan Funds 50 = Endowment Funds 60 = Security and Life Income Funds 70 = Plant Funds 80 = Agency Funds		

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
MOUNTAIN VIEW SCHOOL 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 175,752 68,182 5,974	\$ 175,752 68,182 5,974				
PROGRAM TOTALS		\$ 249,908	\$ 249,908				
MOUNTAIN VIEW SCHOOL 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 451,695 85,085 3,153	\$ 451,695 80,161 3,153		\$ 4,924		
PROGRAM TOTALS		\$ 539,933	\$ 535,009		\$ 4,924		
MOUNTAIN VIEW SCHOOL 13 DEVELOPMENTAL							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 306,968 33,316 4,910	\$ 272,133 32,150 2,032		\$ 34,835 1,166 2,878		
PROGRAM TOTALS		\$ 345,194	\$ 306,315		\$ 38,879		
MOUNTAIN VIEW SCHOOL 14 COMMUNITY SERVICE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 12,091	\$ 12,091				
PROGRAM TOTALS		\$ 12,091	\$ 12,091				
MOUNTAIN VIEW SCHOOL ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	946,505 186,584 14,037	911,670 180,494 11,159		\$ 34,835 6,090 2,878		
AGENCY PROGRAM TOTALS		\$ 1,147,125	\$ 1,103,322		\$ 43,802		
PINE HILLS SCHOOL 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 340,708 132,063 13,904	\$ 323,220 132,051 13,904		\$ 17,488 12		
PROGRAM TOTALS		\$ 486,675	\$ 469,175		\$ 17,500		
PINE HILLS SCHOOL 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 627,254 128,578 6,120	\$ 547,454 108,311 2,917		\$ 79,800 20,267 3,203		
PROGRAM TOTALS		\$ 761,952	\$ 658,682		\$ 103,270		

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

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### UNIVERSITY

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
MONTANA STATE PRISON 13 DEVELOPMENT SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 663,263 353,747 3,659	\$ 595,056 342,829 978		\$ 68,207 10,918 632	6	\$ 2,049
PROGRAM TOTALS		\$ 1,020,669	\$ 938,863		\$ 79,757		\$ 2,049
MONTANA STATE PRISON 15 RANCH & FAIRY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	\$ 375,180 488,263 54,079 286	\$ -42			7	\$ 375,222 488,263 54,079 286
PROGRAM TOTALS		\$ 917,808	\$ -42				\$ 917,850
MONTANA STATE PRISON 16 LICENSE PLATE FACTORY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 33,577 195,340 98,800	\$ -4	\$ 33,981 195,340 98,800			
PROGRAM TOTALS		\$ 328,117	\$ -4	\$ 328,121			
MONTANA STATE PRISON ALL PROGRAMS							
EXPENDITURE CATEGORY	TRANSFERS PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY	196,909 4,446,552 2,489,826 257,597 286	3,965,818 1,714,594	33,981 195,340 98,800	\$ 71,531 66,679 7,835	6	\$ 196,909 375,222 24,950 488,263 54,079 286
EXPENDITURE CATEGORY	AGENCY PROGRAM TOTALS	\$ 7,391,168	\$ 5,736,577	\$ 328,121	\$ 146,044		\$ 1,180,425
SWAN RIV YOUTH FOREST CAMP 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 82,267 22,702	\$ 82,267 18,910		\$ 3,792		
PROGRAM TOTALS		\$ 104,969	\$ 101,177		\$ 3,792		
SWAN RIV YOUTH FOREST CAMP 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 228,159 128,742 10,506	\$ 228,159 112,742 10,506			7	\$ 16,000
PROGRAM TOTALS		\$ 367,407	\$ 351,407				\$ 16,000

## LEGEND FOR OTHER FUNDS

## STATE OPERATING

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- 8 = Trust and Legacy Fund
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PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
SWAN RIV YOUTH FOREST CAMP 13 DEVELOPMENTAL SERVICES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 61,499 6,096 5,802	\$ 55,895 5,855 159		\$ 5,604 241 5,643		
PROGRAM TOTALS		\$ 73,397	\$ 61,909		\$ 11,488		
SWAN RIV YOUTH FOREST CAMP ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	371,925 157,540 16,309	366,321 137,507 10,666		5,604 4,033 5,643	7	16,000
AGENCY PROGRAM TOTALS		\$ 545,772	\$ 514,493		\$ 15,279		\$ 16,000
VETERANS HCMF 11 ADMINISTRATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 63,406 8,869	\$ 45,933 6,703		\$ 17,473 2,166		
PROGRAM TOTALS		\$ 72,275	\$ 52,636		\$ 19,639		
VETERANS HCMF 12 CARE & CUSTODY							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 450,055 167,687 6,159	\$ -24,394 123,227 6,011		\$ 514,449 44,460 148		
PROGRAM TOTALS		\$ 663,901	\$ 104,844		\$ 559,057		
VETERANS HCMF 13 FARM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 1,616 1,560 450				7	1,616 1,560 450
PROGRAM TOTALS		\$ 3,626					\$ 3,626
VETERANS HCMF ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	555,077 178,118 6,609	\$ 21,539 129,931 6,011		\$ 531,922 46,627 148	7	1,616 1,560 450
AGENCY PROGRAM TOTALS		\$ 739,803	\$ 157,480		\$ 578,696		\$ 3,626
WAFM SPRINGS ST HOSPITAL (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	CAPITAL OUTLAY TRANSFERS	\$ 89,429 -9,533				6	89,429 -9,533
PROGRAM TOTALS		\$ 79,896					\$ 79,896
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
			40 = Student Loan Funds				
			50 = Endowment Funds				
			60 = Security and Life Income Funds				
			70 = Plant Funds				
			80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
WARM SPRINGS ST HOSPITAL 11 ADMINISTRATION							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 780,976	\$ 780,976				65	12,238
OPERATING EXPENSES	249,994	237,612				9	144
EQUIPMENT	21,181	17,866				6	3,315
PROGRAM TOTALS	\$ 1,052,151	\$ 1,036,454					\$ 15,697
WARM SPRINGS ST HOSPITAL 12 CARE & CUSTODY							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 6,338,050	\$ 6,338,050				65	101
OPERATING EXPENSES	1,277,328	1,277,089				9	138
EQUIPMENT	20,304	20,304					
PROGRAM TOTALS	\$ 7,635,682	\$ 7,635,443					\$ 239
WARM SPRINGS ST HOSPITAL 13 DEVELOPMENTAL SERVICES							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 1,742,842	\$ 1,624,999			\$ 117,843	95	1,989
OPERATING EXPENSES	71,431	55,676			13,766	9	559
EQUIPMENT	24,935	3,827			20,549		
PROGRAM TOTALS	\$ 1,839,208	\$ 1,684,502			\$ 152,158		\$ 2,548
WARM SPRINGS ST HOSPITAL 14 COMMUNITY SERVICES							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 127,541	\$ 127,541					
OPERATING EXPENSES	7,980	7,980					
PROGRAM TOTALS	\$ 135,521	\$ 135,521					
WARM SPRINGS ST HOSPITAL 15 RECREATION HALL & CANTEEN							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$ 32,398					75	32,398
OPERATING EXPENSES	66,520					7	66,520
PROGRAM TOTALS	\$ 98,918						\$ 98,918
WARM SPRINGS ST HOSPITAL ALL PROGRAMS							
EXPENDITURE CATEGORY							
CAPITAL OUTLAY	89,429					6	89,429
TRANSFERS	-9,533					6	-9,533
PERSONAL SERVICES	9,021,808	\$ 8,871,567			\$ 117,843	7	32,398
OPERATING EXPENSES	1,673,253	1,578,358			13,766	6	12,339
EQUIPMENT	66,420	41,997			20,549	7	66,520
						9	2,270
						6	3,315
						9	559
AGENCY PROGRAM TOTALS	\$ 10,841,376	\$ 10,491,921			\$ 152,157		\$ 197,297

## LEGEND FOR OTHER FUNDS

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	SOURCE OF FINANCING BY FUND			
			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
EXPENDITURE CATEGORY						CODE AMOUNT
DEPT OF COMMUNITY AFFAIRS 16 CENTRALIZED SERVICES						
PERSONAL SERVICES	\$ 361,223	\$ 165,965	\$ 57,518	\$ 131,175	7	\$ 6,565
OPERATING EXPENSES	268,670	74,396	11,974	119,798	7	2,502
EQUIPMENT	167	167				
FECGFAM TOTALS	\$ 570,060	\$ 240,528	\$ 69,492	\$ 250,973		\$ 9,067
DEPT OF COMMUNITY AFFAIRS 17 SPECIAL PROJECTS						
OPERATING EXPENSES	\$ 53,425					
GRANTS	145,354					
PROGRAM TOTALS	\$ 198,779					
DEPT OF COMMUNITY AFFAIRS 18 CID WEST REGIONAL COMMISSION						
PERSONAL SERVICES	\$ 12,542					
OPERATING EXPENSES	458					
GRANTS	51,414					
PROGRAM TOTALS	\$ 64,414					
DEPT OF COMMUNITY AFFAIRS 19 INDIAN AFFAIRS COORDINATOR						
PERSONAL SERVICES	\$ 59,386	\$ 40,603				
OPERATING EXPENSES	14,017	7,971				
FECGFAM TOTALS	\$ 73,403	\$ 48,574				
DEPT OF COMMUNITY AFFAIRS 21 LOCAL BOARD						
PERSONAL SERVICES	\$ 32,267					
OPERATING EXPENSES	29,499					
EQUIPMENT	405					
GRANTS	4,909,823					
PROGRAM TOTALS	\$ 4,971,994	\$ 4,971,994				
DEPT OF COMMUNITY AFFAIRS 22 RESEARCH & INFORMATION						
PERSONAL SERVICES	\$ 205,652	\$ 104,291				
OPERATING EXPENSES	56,265	31,720				
EQUIPMENT	22,006	1,470				
FECGFAM TOTALS	\$ 283,923	\$ 137,481				
DEPT OF COMMUNITY AFFAIRS ALL PROGRAMS						
PERSONAL SERVICES	2,289,938	1,107,730				
OPERATING EXPENSES	1,246,241	310,770				
EQUIPMENT	108,259	3,615				
GRANTS	13,604,489					
DEPT SERVICE	182,390					
AGENCY PROGRAM TOTALS	\$ 17,431,316	\$ 1,422,115	\$ 6,120,774	\$ 1,424,342		\$ 8,464,084

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
LABOR & INDUSTRY 01 COMMISSIONER OF LABOR & INDUST							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 40,231				7	\$ 40,231
	OPERATING EXPENSES	6,800				7	6,800
	EQUIPMENT	956				7	956
	TRANSFERS	11,699				7	11,699
PROGRAM TOTALS		\$ 59,686					\$ 59,686
LABOR & INDUSTRY 10 TRAINING, EMPLOYMENT & COMPLI							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 817,841	\$ 340,027		\$ 379,159	7	\$ 98,655
	OPERATING EXPENSES	498,230	108,678	\$ 247	263,328	7	125,977
	EQUIPMENT	23,397	14,054		7,844	7	1,499
	TRANSFERS	203,877	100,313		103,564		
PROGRAM TOTALS		\$ 1,543,345	\$ 563,072	\$ 247	\$ 753,895		\$ 226,131
LABOR & INDUSTRY 30 HUMAN RIGHTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 149,656	\$ 68,975		\$ 80,681		
	OPERATING EXPENSES	36,378	32,748		3,630		
	EQUIPMENT	125	125				
	TRANSFERS	7,607	4,288		3,319		
PROGRAM TOTALS		\$ 193,766	\$ 106,136		\$ 87,630		
LABOR & INDUSTRY 50 CETA SUBGRANTS							
EXPENDITURE CATEGORY	GRANTS	\$ 29,214,371				5	\$ 29,214,371
PROGRAM TOTALS		\$ 29,214,371					\$ 29,214,371
LABOR & INDUSTRY ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	1,007,728	\$ 409,002		\$ 459,840	7	138,866
	OPERATING EXPENSES	541,407	141,426	\$ 247	266,958	7	132,776
	EQUIPMENT	24,478	14,179		7,844	7	2,455
	TRANSFERS	223,183	104,601		106,883	7	11,699
	GRANTS	29,214,371				5	29,214,371
AGENCY PROGRAM TOTALS		\$ 31,011,166	\$ 669,207	\$ 246	\$ 841,524		\$ 29,500,187
EMPLOYMENT SECURITY DIVISION (NO PROGRAM INDICATED)							
EXPENDITURE CATEGORY	GRANTS	\$ 15,136,449				5	\$ 15,136,449
	BENEFITS & CLAIMS	39,470,581				5	4,688,598
	DEPT SERVICE	222,270				5	34,781,983
PROGRAM TOTALS		\$ 54,829,300					\$ 54,829,300
EMPLOYMENT SECURITY DIVISION 01 UNEMPL INSUR & EMPLOY SER PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 9,073,785			\$ 9,073,785		
	OPERATING EXPENSES	2,028,920			2,028,920		
	EQUIPMENT	42,789			42,789		
	CAPITAL OUTLAY	10			10		
	TRANSFERS	176,270			176,270		
PROGRAM TOTALS		\$ 11,321,774			\$ 11,321,774		

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
EMPLOYMENT SECURITY DIVISION ALL PROGRAMS							
EXPENDITURE CATEGORY							
GRANTS		15,136,449					\$15,136,449
BENEFITS & CLAIMS		39,470,581					4,688,598
DEPT SERVICE		222,270					34,781,983
PERSONAL SERVICES		9,073,785			9,073,785		222,270
OPERATING EXPENSES		2,028,920			2,028,920		
EQUIPMENT		42,789			42,789		
CAPITAL OUTLAY		10			10		
TRANSFERS		176,270			176,270		
AGENCY PROGRAM TOTALS		\$ 66,151,074			\$ 11,321,773		\$54,829,300
DIV OF WORKERS COMPENSATION 10 ADMINISTRATION PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$	748,707		\$ 716,652	\$ 32,055		\$ 61,268
OPERATING EXPENSES		370,621		296,564	12,789		
EQUIPMENT		23,845		23,845			
BENEFITS & CLAIMS		127,530	\$ 109,610	2,643			15,277
PROGRAM TOTALS		\$ 1,270,703	\$ 109,610	\$ 1,039,704	\$ 44,844		\$ 76,545
DIV OF WORKERS COMPENSATION 11 STATE INSURANCE FUND							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$	531,020		\$ 531,020			\$ 141,482
OPERATING EXPENSES		474,692		333,210			
EQUIPMENT		118,214		118,214			
BENEFITS & CLAIMS		13,124,855					\$ 13,124,855
TRANSFERS		2,285,490					\$ 2,285,490
PROGRAM TOTALS		\$ 16,534,271		\$ 982,444			\$15,551,827
DIV OF WORKERS COMPENSATION 12 INSURANCE COMPLIANCE PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$	258,415	\$ 5,302	\$ 253,113			\$ 15,750
OPERATING EXPENSES		90,699	3,893	86,806			37
EQUIPMENT		30,905		30,905			
LOCAL ASSISTANCE		15,750					
BENEFITS & CLAIMS		843,294	843,257				
PROGRAM TOTALS		\$ 1,239,063	\$ 852,452	\$ 370,824			\$ 15,787
DIV OF WORKERS COMPENSATION 13 SAFETY & HEALTH PROGRAM							
EXPENDITURE CATEGORY							
PERSONAL SERVICES	\$	399,714		\$ 383,589	\$ 16,125		
OPERATING EXPENSES		151,529		145,567	5,962		
EQUIPMENT		19,820		19,820			
PROGRAM TOTALS		\$ 571,063		\$ 548,976	\$ 22,087		
DIV OF WORKERS COMPENSATION ALL PROGRAMS							
EXPENDITURE CATEGORY							
PERSONAL SERVICES		1,937,855	\$ 5,302	1,884,373	48,180		\$ 202,749
OPERATING EXPENSES		1,087,539	3,893	862,147	18,750		
EQUIPMENT		192,785		192,785			
BENEFITS & CLAIMS		14,095,678	952,666	2,643			\$ 13,140,169
TRANSFERS		2,285,490					\$ 2,285,490
LOCAL ASSISTANCE		15,750					\$ 15,750
AGENCY PROGRAM TOTALS		\$ 19,615,098	\$ 962,662	\$ 2,941,947	\$ 66,930		\$15,644,158

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
ADJUTANT GENERAL 01 ADMINISTRATIVE PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 91,941 50,117 1,489	\$ 91,941 50,117 1,489				
PROGRAM TOTALS		\$ 143,547	\$ 143,547				
ADJUTANT GENERAL 02 ARMY NATIONAL GUARD PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY BENEFITS & CLAIMS	\$ 131,961 343,208 4,226 2,225 2,280	\$ 117,016 232,193 2,431 2,280		\$ 14,845 111,015 1,795 225		
PROGRAM TOTALS		\$ 481,900	\$ 353,920		\$ 127,980		
ADJUTANT GENERAL 03 AIR NATIONAL GUARD PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 222,251 18,369	\$ 59,673 2,263		\$ 162,578 16,106		
PROGRAM TOTALS		\$ 240,620	\$ 61,936		\$ 178,684		
ADJUTANT GENERAL 04 EMERGENCY SUPPORT							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES	\$ 15,770 10,557	\$ 15,770 10,557				
PROGRAM TOTALS		\$ 26,327	\$ 26,327				
ADJUTANT GENERAL ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT CAPITAL OUTLAY BENEFITS & CLAIMS	461,922 422,250 5,715 2,225 2,280	284,359 295,129 3,920 2,280		\$ 177,523 127,121 1,795 225		
AGENCY PROGRAM TOTALS		\$ 892,392	\$ 585,729		\$ 306,663		
DISASTER & EMERGENCY SERV DIV 01 CIVIL DEFENSE COORDINATION PGM							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT	\$ 176,190 34,493 1,494	\$ 87,832 17,066 1,190		\$ 88,358 17,427 304		
PROGRAM TOTALS		\$ 212,177	\$ 106,088		\$ 106,089		
DISASTER & EMERGENCY SERV DIV 03 EMERGENCY DISASTER RELIEF							
EXPENDITURE CATEGORY	GRANTS	\$ 381,710				55	\$ 381,710
PROGRAM TOTALS		\$ 381,710					\$ 381,710

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DISASTER & EMERGENCY SERV DIV 04 CALIBRATION & MAINTENANCE							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 28,501			\$ 28,501		
	OPERATING EXPENSES	7,883			7,883		
	EQUIPMENT	446			446		
	GRANTS	4,280			4,280		
PROGRAM TOTALS		\$ 41,110			\$ 41,110		
DISASTER & EMERGENCY SERV DIV 05 CRISIS RELOCATION							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 36,816			\$ 36,816		
	OPERATING EXPENSES	7,203			7,203		
	EQUIPMENT	434			434		
PROGRAM TOTALS		\$ 44,453			\$ 44,453		
DISASTER & EMERGENCY SERV DIV 06 NATURAL DISASTER RESPONSE PLAN							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 59,827			\$ 59,827		
	OPERATING EXPENSES	10,470			10,470		
PROGRAM TOTALS		\$ 70,297			\$ 70,297		
DISASTER & EMERGENCY SERV DIV 09 LOCAL CIVIL DEF REIMBURSEMENT							
EXPENDITURE CATEGORY	GRANTS	\$ 270,821				5	\$ 270,821
PROGRAM TOTALS		\$ 270,821					\$ 270,821
DISASTER & EMERGENCY SERV DIV ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	301,334	\$ 87,832		\$ 213,502	5	652,531
	OPERATING EXPENSES	60,050	17,066		42,984		
	EQUIPMENT	2,373	1,190		1,183		
	GRANTS	656,811			4,280		
AGENCY PROGRAM TOTALS		\$ 1,020,568	\$ 106,088		\$ 261,949		\$ 652,530
DEPT PROF & OCCUP LICENSING 01 CENTRAL SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 73,397		\$ 73,397			
	OPERATING EXPENSES	20,249		20,249			
PROGRAM TOTALS		\$ 93,646		\$ 93,646			
DEPT PROF & OCCUP LICENSING 02 BOARD OF ABSTRACTORS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 1,628		\$ 1,628			
	OPERATING EXPENSES	1,394		1,394			
	TRANSFERS	192		192			
PROGRAM TOTALS		\$ 3,214		\$ 3,214			

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPT PROF & OCCUP LICENSING 03 BOARD OF ARCHITECTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 4,251 6,247 835		\$ 4,251 6,247 835			
PROGRAM TOTALS		\$ 11,333		\$ 11,333			
DEPT PROF & OCCUP LICENSING 04 BOARD OF ATHLETICS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 285 992 232		\$ 285 992 232			
PROGRAM TOTALS		\$ 1,509		\$ 1,509			
DEPT PROF & OCCUP LICENSING 05 BOARD OF BARBERS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 6,258 11,941 1,215		\$ 6,258 11,941 1,215			
PROGRAM TOTALS		\$ 19,414		\$ 19,414			
DEPT PROF & OCCUP LICENSING 06 BOARD OF CHIROPRACTISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 2,528 3,064 686		\$ 2,528 3,064 686			
PROGRAM TOTALS		\$ 6,278		\$ 6,278			
DEPT PROF & OCCUP LICENSING 07 BOARD OF COSMETOLOGISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 35,986 20,902 55 5,253		\$ 35,986 20,902 55 5,253			
PROGRAM TOTALS		\$ 62,196		\$ 62,196			
DEPT PROF & OCCUP LICENSING 08 BOARD OF DENTISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 6,126 12,565 1,110		\$ 6,126 12,565 1,110			
PROGRAM TOTALS		\$ 19,801		\$ 19,801			
DEPT PROF & OCCUP LICENSING 09 ELECTRICAL BOARD							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 26,575 6,965 16,826		\$ 26,575 6,965 16,826			
PROGRAM TOTALS		\$ 50,366		\$ 50,366			

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPT PROF & OCCUP LICENSING 10 BOARD OF HEARING AID DISPENS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 922 1,260 386		\$ 922 1,260 386			
PROGRAM TOTALS		\$ 2,568		\$ 2,568			
DEPT PROF & OCCUP LICENSING 11 BOARD OF HORSE RACING							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 19,582 51,246 2,390 3,556		\$ 19,582 51,246 2,390 3,556			
PROGRAM TOTALS		\$ 76,774		\$ 76,774			
DEPT PROF & OCCUP LICENSING 12 BOARD OF PASSAGE THERAPISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 650 1,012 132		\$ 650 1,012 132			
PROGRAM TOTALS		\$ 1,794		\$ 1,794			
DEPT PROF & OCCUP LICENSING 13 BOARD OF MEDICAL DOCTORS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES BENEFITS & CLAIMS TRANSFERS	\$ 17,512 65,123 140 3,053		\$ 17,512 65,123 140 3,053			
PROGRAM TOTALS		\$ 85,828		\$ 85,828			
DEPT PROF & OCCUP LICENSING 14 BOARD OF NURSES							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 1,564 4,509 449		\$ 1,564 4,509 449			
PROGRAM TOTALS		\$ 6,522		\$ 6,522			
DEPT PROF & OCCUP LICENSING 15 BOARD OF NURSING							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 45,120 31,718 7,472		\$ 45,120 31,718 7,472			
PROGRAM TOTALS		\$ 84,310		\$ 84,310			
DEPT PROF & OCCUP LICENSING 16 BOARD OF NRSNG HSE ADMN							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 5,926 2,849 1,144		\$ 5,926 2,849 1,144			
PROGRAM TOTALS		\$ 9,919		\$ 9,919			

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# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPT PROF & OCCUP LICENSING 17 BOARD OF OPTOMETRISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES GRANTS TRANSFERS	\$ 2,868 4,423 500 331		\$ 2,868 4,423 500 331			
PROGRAM TOTALS		\$ 8,122		\$ 8,122			
DEPT PROF & OCCUP LICENSING 18 BOARD OF OSTEOPATHIC PHYSICIANS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 237 156 40		\$ 237 156 40			
PROGRAM TOTALS		\$ 433		\$ 433			
DEPT PROF & OCCUP LICENSING 19 BOARD OF PHARMICISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 31,068 14,620 3,621		\$ 31,068 14,620 3,621			
PROGRAM TOTALS		\$ 49,309		\$ 49,309			
DEPT PROF & OCCUP LICENSING 20 BOARD OF PLUMBERS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 9,443 9,029 3,263		\$ 9,443 9,029 3,263			
PROGRAM TOTALS		\$ 21,735		\$ 21,735			
DEPT PROF & OCCUP LICENSING 21 BOARD OF ENGINEERS & LAND SURV							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES EQUIPMENT TRANSFERS	\$ 18,534 20,284 717 4,312		\$ 18,534 20,284 717 4,312			
PROGRAM TOTALS		\$ 43,847		\$ 43,847			
DEPT PROF & OCCUP LICENSING 22 BOARD OF PUB ACCOUNTANTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 12,330 33,043 2,968		\$ 12,330 33,043 2,968			
PROGRAM TOTALS		\$ 48,341		\$ 48,341			
DEPT PROF & OCCUP LICENSING 23 BOARD OF REAL ESTATE							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 56,543 51,046 16,747		\$ 56,543 51,046 16,747			
PROGRAM TOTALS		\$ 124,336		\$ 124,336			

## LEGEND FOR OTHER FUNDS

### STATE OPERATING

- 3 = Sinking Fund
- 5 = Federal and Private Grant Clearance Fund
- 6 = Bond Proceeds and Insurance Clearance Fund
- 7 = Revolving Fund
- 8 = Trust and Legacy Fund
- 9 = Agency Fund

### UNIVERSITY

- 30 = Current Funds
- 40 = Student Loan Funds
- 50 = Endowment Funds
- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds



# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM		TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
						CODE	AMOUNT
DEPT PROF & OCCUP LICENSING 24 BOARD OF VETERINARIANS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 4,796 4,643 675		\$ 4,796 4,643 675			
PROGRAM TOTALS		\$ 10,114		\$ 10,114			
DEPT PROF & OCCUP LICENSING 25 BOARD OF WATER WELL CONTR							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 2,396 5,598 706		\$ 2,396 5,598 706			
PROGRAM TOTALS		\$ 8,700		\$ 8,700			
DEPT PROF & OCCUP LICENSING 26 BOARD OF PSYCHOLOGISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 1,027 2,151 142		\$ 1,027 2,151 142			
PROGRAM TOTALS		\$ 3,320		\$ 3,320			
DEPT PROF & OCCUP LICENSING 27 BOARD OF SANITARIANS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 847 827 169		\$ 847 827 169			
PROGRAM TOTALS		\$ 1,843		\$ 1,843			
DEPT PROF & OCCUP LICENSING 28 PRIVATE INVESTIGATORS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 832 397 142		\$ 832 397 142			
PROGRAM TOTALS		\$ 1,371		\$ 1,371			
DEPT PROF & OCCUP LICENSING 29 BOARD OF LANDSCAPE ARCHITECTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 679 5,467 244		\$ 679 5,467 244			
PROGRAM TOTALS		\$ 6,390		\$ 6,390			
DEPT PROF & OCCUP LICENSING 30 BOARD OF SPEECH PATHOLOG & AUD							
EXPENDITURE CATEGORY	PERSONAL SERVICES OPERATING EXPENSES TRANSFERS	\$ 1,522 2,352 399		\$ 1,522 2,352 399			
PROGRAM TOTALS		\$ 4,273		\$ 4,273			

### LEGEND FOR OTHER FUNDS

#### STATE OPERATING

- 3 = Sinking Fund
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#### UNIVERSITY

- 30 = Current Funds
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- 60 = Security and Life Income Funds
- 70 = Plant Funds
- 80 = Agency Funds

PROGRAM COST ANALYSIS			SOURCE OF FINANCING BY FUND				
F.Y. 1977-78			GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS	
AGENCY/PROGRAM		TOTAL				CODE	AMOUNT
DEPT PROF & OCCUP LICENSING 31 BD CP RADIOLOGIC TECHNOLOGISTS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 2,857		\$ 2,857			
	OPERATING EXPENSES	1,218		1,218			
	TRANSFERS	238		238			
PROGRAM TOTALS		\$ 4,313		\$ 4,313			
DEPT PROF & OCCUP LICENSING 32 BD CP WM AIR MTNG VENT & AIR							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 465		\$ 465			
	OPERATING EXPENSES	1,206		1,206			
	TRANSFERS	462		462			
PROGRAM TOTALS		\$ 2,133		\$ 2,133			
DEPT PROF & OCCUP LICENSING 33 BOARD CP FODIATRY EXAMINERS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 32		\$ 32			
	OPERATING EXPENSES	2		2			
PROGRAM TOTALS		\$ 34		\$ 34			
DEPT PROF & OCCUP LICENSING ALL PROGRAMS							
EXPENDITURE CATEGORY	PERSONAL SERVICES	394,787		394,787			
	OPERATING EXPENSES	398,500		398,500			
	TRANSFERS	77,000		77,000			
	EQUIPMENT	3,163		3,163			
	BENEFITS & CLAIMS	140		140			
	GRANTS	500		500			
AGENCY PROGRAM TOTALS		\$ 874,090		\$ 874,090			
DEPT SOCIAL & REHAB SERVICES 01 ASSISTANCE PAYMENT PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 409,856	\$ 180,142		\$ 229,714	55	50,084
	OPERATING EXPENSES	282,904	64,878		167,942	57	8,965,802
	EQUIPMENT	960	480		480	5	1,685,022
	BENEFITS & CLAIMS	16,143,272	5,492,446			5	37,151
	TRANSFERS	37,151					
PROGRAM TOTALS		\$ 16,874,143	\$ 5,737,948		\$ 398,136		\$ 10,738,059
DEPT SOCIAL & REHAB SERVICES 02 SOCIAL SERVICES PROGRAM							
EXPENDITURE CATEGORY	PERSONAL SERVICES	\$ 4,736,192	\$ 509,576		\$ 3,488,465	75	738,151
	OPERATING EXPENSES	753,872	207,581		483,028	57	7,941
	EQUIPMENT	6,138	1,377		4,761	5	55,322
	GRANTS	1,276,943	117,815			5	1,159,126
	BENEFITS & CLAIMS	1,595,631	423,362			5	1,172,269
	TRANSFERS	876				5	876
PROGRAM TOTALS		\$ 8,369,652	\$ 1,259,711		\$ 3,976,254		\$ 3,133,687
LEGEND FOR OTHER FUNDS			STATE OPERATING				
			3 = Sinking Fund				
			5 = Federal and Private Grant Clearance Fund				
			6 = Bond Proceeds and Insurance Clearance Fund				
			7 = Revolving Fund				
			8 = Trust and Legacy Fund				
			9 = Agency Fund				
			UNIVERSITY				
			30 = Current Funds				
			40 = Student Loan Funds				
			50 = Endowment Funds				
			60 = Security and Life Income Funds				
			70 = Plant Funds				
			80 = Agency Funds				

# PROGRAM COST ANALYSIS

F.Y. 1977-78

## SOURCE OF FINANCING BY FUND

AGENCY/PROGRAM

TOTAL

GENERAL  
FUNDEARMARKED  
REVENUE  
FUNDFEDERAL  
AND  
PRIVATE  
REVENUE  
FUND

OTHER FUNDS

CODE

AMOUNT

DEPT SOCIAL & REHAB SERVICES  
03 ELIGIBILITY DETERMINATION PGM

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 2,876,814	\$ 86,222	\$ 714	\$ 2,963,750	\$ 16,978		\$ 1,608,034	75 \$ 1,251,802
							\$ 52,260	7 \$ 33,772
							\$ 357	

PROGRAM TOTALS

DEPT SOCIAL & REHAB SERVICES  
04 ADMINISTRATIVE & SUPPORT SVS

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 1,479,963	\$ 731,109	\$ 8,490	\$ 2,219,562	\$ 217,969		\$ 987,842	75 \$ 274,152
							\$ 488,027	7 \$ 135,073
							\$ 5,682	7 \$ 1,561

PROGRAM TOTALS

DEPT SOCIAL & REHAB SERVICES  
07 MEDICAL ASSISTANCE

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	BENEFITS & CLAIMS	TRANSFERS	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 298,685	\$ 1,534,763	\$ 7,620	\$ 49,010,505	\$ 21,272	\$ 50,872,845	\$ 61,477		\$ 237,208	55 \$ 30,157,066
									\$ 1,064,822	5 \$ 21,272
									\$ 7,055	
									\$ 478,351	

PROGRAM TOTALS

DEPT SOCIAL & REHAB SERVICES  
10 VOCATIONAL REHABILITATION PGM

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	GRANTS	BENEFITS & CLAIMS	TRANSFERS	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 1,055,613	\$ 252,078	\$ 4,606	\$ 108,201	\$ 2,186,695	\$ 11,163	\$ 3,616,356	\$ 200,069		\$ 855,544	55 \$ 98,826
										\$ 204,490	55 \$ 1,553,984
										\$ 3,685	55 \$ 154,923
											55 \$ 11,163

PROGRAM TOTALS

DEPT SOCIAL & REHAB SERVICES  
11 DISABILITY DETERMINATION PGM

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	BENEFITS & CLAIMS	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 410,399	\$ 279,478	\$ 2,715	\$ 23,288	\$ 715,880			\$ 410,399	
								\$ 279,478	
								\$ 2,715	
								\$ 23,288	

PROGRAM TOTALS

DEPT SOCIAL & REHAB SERVICES  
12 YOUTH DEVELOPMENT PGM

EXPENDITURE CATEGORY	PERSONAL SERVICES	OPERATING EXPENSES	EQUIPMENT	GRANTS	BENEFITS & CLAIMS	TRANSFERS	TOTAL	GENERAL FUND	EARMARKED REVENUE FUND	FEDERAL AND PRIVATE REVENUE FUND	OTHER FUNDS
	\$ 254,696	\$ 65,254	\$ 1,455	\$ 429,293	\$ 292,883	\$ 15	\$ 1,043,596	\$ 63,671		\$ 191,025	55 \$ 82
										\$ 49,065	55 \$ 366,981
										\$ 1,091	55 \$ 250,511
											55 \$ 15

PROGRAM TOTALS

## STATE OPERATING

- 3 = Sinking Fund
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- 9 = Agency Fund

## UNIVERSITY

- 30 = Current Funds
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- 80 = Agency Funds

LEGEND  
FOR  
OTHER  
FUNDS



## STATEMENT OF APPROPRIATIONS

The Statement of Appropriations is a listing by agency of each of the appropriations assigned to that agency to carry on their programs. Under each of the agencies, the appropriations are listed numerically by Fund with a subtotal for each. The appropriation number is a structured five-digit number in which the first number indicates the fund to which it is attached (i.e., 1 = General Fund). The second digit displays the fiscal year it was appropriated and the last three digits are assigned by the Budget Office in a numerical ascending order.

The schedule is divided into three dollar amount columns:

**Amount Authorized** — This indicates the amount appropriated either by legislative or executive action.

**Disbursed or Accrued** — This represents the amount either paid out or accrued as a liability. Both methods appear as a disbursement in the Program Cost section of this report.

**Remaining Balance** — This is the difference between the first two columns. A computer edit insures this balance will never be negative. The amounts appearing in this column are subject to reversion and may be accrued against (subject to verification as a valid obligation) for a period of one year beyond the legal duration of the appropriation. Because of this, the true reverted amount for most of these appropriations will not be known until June 30, 1979.

Some of the appropriations appear to have large remaining balances which, in most cases, indicates a program which has a life duration of the project rather than the fiscal year. Examples of this would be Capital Outlay Appropriations which can be found in the Department of Fish and Game, the Department of Highways and the Department of Administration.

Because a program can have many funding sources and a variety of appropriations contributing to its operation, it may be difficult to match a certain appropriation with its expenditures in the Program Cost Analysis portion of this report. However, in many instances a one-to-one situation does exist and the two schedules are compatible.

An alphabetical index is provided on page 236 to assist you in locating a given agency.

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
LEGISLATIVE AUDITOR	1101				
GENERAL FUND					
	18080	- HB145 AUDIT & EXAMINATION PROG	\$ 1,052,766	\$ 938,618	\$ 114,148
OFFICE OF LEGIS FISCAL ANALYST	1102				
GENERAL FUND					
	18074	- HB145 ANALYSIS & REVIEW PROG	\$ 231,537	\$ 224,029	\$ 7,508
LEGISLATIVE COUNCIL	1104				
GENERAL FUND					
	16072	- LEGIS COUNCIL -SERVICES	\$ 606,988	\$ 606,962	\$ 26
	17413	- LEG COUN 45TH SESSION LAWS	150,000	150,000	0
	17417	- CONST CCNV PUBLICATION PROJ	136,000	17,893	118,107
	18066	- HB145 CSG DUES	18,584	16,160	2,424
	18069	- HB145 LEGAL SER-RECODIFICATION	600,716	541,875	58,841
	18071	- HB145 RETRIEVAL SYSTEM UPDATE	20,000	20,000	0
	18072	- HB145 LEGISLATIVE SERVICES	139,373	139,333	40
	18073	- HB145 RESEARCH	323,741	305,140	18,601
	18430	- HB145 ADMINISTRATIVE CODF COMM	20,500	15,235	5,265
	18431	- HB145 REVISED CODES OF MONTANA	60,000	60,000	0
	18432	- HB693 NCSL DUES	14,560	14,560	0
	18433	- HB842 LEGIS REV OVERSIGHT COMM	15,000	14,788	212
	18434	- HB842 RESEARCH	15,000	15,000	0
	18435	- HB145 NCSL TRAVEL	10,000	9,999	1
	18436	- HB145 WEST STATES FCP TASK FRC	7,500	6,351	1,149
		TOTAL GENERAL FUND	2,137,962	1,933,296	204,666
MARKED REVENUE FUND					
	28273	- HB145 COAL TAX OVERSIGHT COMM	7,500	6,363	1,137
		02266			
FEDERAL AND PRIVATE REVENUE FUND					
	48573	- BA095 IND JURIS PROJECT 04903	20,000	3,523	16,477
	48574	- BA096 WATER RIGHTS STUDY DNR	20,000	15,784	4,216
		C4903			
		TOTAL FED & PRV REVENUE FUND	40,000	19,307	20,693
		TOTAL AGENCY	\$ 2,185,462	\$ 1,958,966	\$ 226,496
SENATE-LEGISLATIVE ASSEMBLY	1109				
GENERAL FUND					
	17398	- SENATE 45TH SESSION	\$ 678,961	\$ 676,701	\$ 2,260
	18437	- HB145 STATE CCNT TC LFG BENE	20,000	16,710	3,290
		TOTAL AGENCY	\$ 698,961	\$ 693,411	\$ 5,550
HOUSE-LEGISLATIVE ASSEMBLY	1110				
GENERAL FUND					
	17397	- HOUSE 45TH SESSION	\$ 1,155,335	\$ 1,152,180	\$ 3,155
	18438	- HB145 STATE CONT TC LEG BENE	40,000	31,783	8,217
		TOTAL AGENCY	\$ 1,195,335	\$ 1,183,963	\$ 11,372
ENVIRONMENTAL QUALITY COUNCIL	1111				
GENERAL FUND					
	18060	- HB145 ENVIRONMENTAL QUALITY	\$ 142,581	\$ 104,790	\$ 37,791
FEDERAL AND PRIVATE REVENUE FUND					
	48595	- EA264 SCIENCE & TECH ASSESSMT	25,000	11,031	13,969
		04020			
		TOTAL AGENCY	\$ 167,581	\$ 115,821	\$ 51,760
CONSUMER COUNSEL	1112				
MARKET REVENUE FUND					
	28181	- HB145 CONSUMER COUNSEL 02700	\$ 354,500	\$ 334,460	\$ 20,040
JUDICIARY	2110				
GENERAL FUND					
	18050	- HB145 SUPREME COURT OPERATIONS	\$ 608,598	\$ 608,109	\$ 489
	18052	- HB145 BCARDS & COMMISSIONS	49,126	49,126	0
	18054	- HB145 LAW LIBRARY	123,571	123,473	98
		CONTINUED			

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
18057 -	HB145	DISTRICT COURT OPERATIGN	\$ 1,224,088	\$ 1,224,075	\$ 13
TOTAL GENERAL FUND			2,005,383	2,004,783	600
FEDERAL AND PRIVATE REVENUE FUND					
47369 -	04592	SUPREME COURT OPERATIONS	5,400	5,400	0
47370 -	04592	JUD LOWER CRT COMM	23,642	23,642	0
47371 -	04592	JUD DIST COURT OPS	20,949	20,949	0
47380 -	04592	DIST CRT UNIFORM RCD & FET	7,500	7,500	0
47447 -	04592	LAW LIBRARY CENTRAL OPS IMP	15,000	13,311	1,689
48427 -	04592	HB145 SUPREME COURT OPERATIONS	12,400	2,100	10,300
48428 -	04592	HB145 BCARDS & COMMISSIONS	11,000	4,190	6,810
48429 -	04592	HB145 DISTRICT COURT OPERATIGN	11,900	11,900	0
48447 -	04592	HB145 LAW LIBRARY	8,750	7,520	1,230
48558 -	04592	DISTRICT COURTS-LEAA	26,100	26,100	0
48559 -	04592	COURT ADMIN-LEAA 64472	18,900	18,900	0
48585 -	04592	PA112 TRAFFIC COURT TRAINING	7,450	6,133	1,317
48613 -	04592	BA350 2.00 FTE MBCC PLANNING	30,540	21,436	9,104
48622 -	04592	BA389 MBCC GRANT/CCM CATAICGUE	13,036	3,683	9,353
48625 -	04592	BA397 .50 FTE CETA 329-7-2733	5,012	4,254	758
48645 -	04592	BA478 DIST COURT SUPPORT SER	12,000	12,000	0
48646 -	04592	BA481 COURTS MANPOWER GRANT	18,800	18,370	430
48647 -	04592	BA480 COURT ADMIN SUB-PROGRAM	6,800	6,800	0
48648 -	04592	BA483 ST JUDICIAL INFO SYS I	29,700	5,213	24,487
48649 -	04592	BA479 PER 212/78-31	10,000	10,000	0
48655 -	04592	BA549 COURTS PLANNING GRANT I	50,000	17,884	32,116
TOTAL FED & PRV REVENUE FUND			344,879	247,285	97,594
TOTAL AGENCY			\$ 2,350,262	\$ 2,252,068	\$ 98,194
GOVERNORS OFFICE 3101					
GENERAL FUND					
18001 -	HB145	CITIZEN ADVOCATE OFFICE	\$ 58,351	\$ 53,165	\$ 5,186
18004 -	HB145	LT GOVERNOR'S OFFICE	245,464	241,543	3,921
18043 -	HB145	BUDGET & PROG PLANNING	642,946	638,471	4,475
18046 -	HB145	MANICN MAINT PROGRAM	51,660	47,799	3,861
18048 -	HB145	EXECUTIVE OFFICE PROGRAM	611,738	607,586	4,152
18081 -	HB145	BOARD OF VISITORS	39,359	34,176	5,183
18425 -	HB145	TREATY REVIEW & RESEARCH	20,000	20,000	0
18426 -	HB145	JURISDICTIONAL LITIGAT	110,000	60,228	49,772
18427 -	HB145	LEGAL JURISDICTION COMM	20,000	20,000	0
18428 -	HB145	OCSB-GENERAL FUND	61,300	61,005	295
18429 -	HB145	ECON DEV-EDA 304 GRANTS	67,000	59,750	7,250
18460 -	HB502	MEDAL OF HONOR GROVE PRG	10,000	10,000	0
18461 -	HB524	EMPLOYEE PAY INCREASES	121,484	0	121,484
TOTAL GENERAL FUND			2,059,302	1,853,723	205,579
FEDERAL AND PRIVATE REVENUE FUND					
47197 -	04980	OBEP HEW DC/MH	73,992	73,688	304
48447 -	04980	HB145 LT GOVERNOR'S OFFICE	155,162	99,605	55,557
48477 -	04980	HB145 OCSB-EDA 302 GRANT	120,000	118,223	1,777
48478 -	04980	HB145 OCSB-OLD WEST GRANT	40,000	10,578	29,422
48479 -	04980	HB145 ECON DEV-EDA 304 GRANTS	200,000	179,250	20,750
48548 -	04980	LT GOV-FED ENERGY ADMIN	490,300	136,425	353,875
48549 -	04980	LT GOVERNOR-SUAP	2,895	2,895	0
48550 -	04980	LT GOVERNOR-CETA	17,701	16,723	978
48554 -	04910	OBPP-ACCOUNTING SERVICES	8,500	8,344	156
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
48556	- IT GOV OLD WEST RFG CCMH		\$ 71,280	\$ 39,600	\$ 31,680
48565	- SEC GUARDS-MANSION C4980		23,600	20,049	3,551
48570	- PA091 ENERGY HEARINGS C4980		4,425	1,185	3,240
48571	- PA093 .75 FTE/CLD WST FUNCTION		85,000	46,286	38,714
48572	- PA092 .62/FTE N PWCR R IMP STM		39,072	38,975	97
48575	- PA094 RESOURCE & ENERGY POLICY		10,079	8,551	1,528
48583	- BA104 WINB SPOW GRANT C4980		19,578	13,865	5,713
48602	- BA293 PUB INFC EGM-SPD LMT		15,000	0	15,000
48604	- BA306 ADMIN C4980		5,000	0	5,000
48617	- BA358 ENERGY CONSERVATION PLAN		253,800	52,807	200,993
48619	- PA380 ENERGY TV FILM C4980		25,000	0	25,000
48639	- PA466 ENERGY EXTENSION DOE		30,000	5,062	24,938
48640	- PA466 EPA ADMINISTRATION		1,128	1,128	0
48652	- PA529 SUNDAY CETA ENERGY		2,318	1,999	319
48656	- BA546 SOLAR ENERGY GRANT		25,200	2,153	22,847
48689	- BA684 MT COMM HUMANITIES		3,497	1,017	2,480
48801	- PA694 CRIME CONTRL GRANT		580	580	0
48810	- BA737 OWRC BALANCED GROWTH		25,000	0	25,000
48818	- BA744 DSL PEARL EIS SHELL OIL		38,922	9,296	29,626
48822	- BA791 PEABODY-BIG SKY MINE EIS		41,543	18,754	22,789
TOTAL FED & PRV REVENUE FUND			1,828,372	907,038	921,334
FEDERAL AND PRIVATE GRANT CLEARANCE FUND					
58052	- AA402 BEAR PAW DEV CORP 05008		10,000	10,000	0
58053	- AA402 CFI EDA 05008		300,000	60,000	240,000
58277	- AA001 POLAR R STUDY CNF		5,000	5,000	0
58278	- AAC01 POLAR R STUDY F&G		39,515	8,437	31,078
58279	- AA001 POLAR R STUDY HLTH AIR		111,962	18,146	93,815
58280	- AA001 POLAR R STUDY HTH WATER		36,763	3,089	33,674
58281	- AAC03 OWRC ENERGY IMPACT		25,878	9,375	16,503
58282	- AAC03 OWRC COAL IMPACT ANAL		9,000	0	9,000
58283	- AA003 OWRC HIGH PLAINS CNCL		25,000	10,756	14,244
58284	- AAC03 OWRC CUSTER COUNTY		2,000	1,000	1,000
58285	- AAC03 OWRC RESEARCH DEVELOP		21,000	14,579	6,421
58286	- AAC03 OWRC STILLWATER CTY		11,500	11,500	0
58287	- AA003 OWRC BEARTCCTH CTY		68,543	54,613	13,930
58288	- AA306 EC ANL LVSTK SITRG FCULTY		24,890	14,504	10,386
58289	- AA306 WHT PROC FCULTY FSBLTY ST		7,602	7,602	0
58290	- AA306 FED GRN LING FSBLTY STDY		6,914	6,914	0
58291	- AA306 FSBLTY ANL PKG PIT GLSCW		3,402	0	3,402
58292	- AA306 3-CNTY ECON DEV ASST		25,000	10,458	14,542
58293	- AA306 GLDN TRI ECON DEV ASST		4,116	4,116	0
58294	- AA306 5-VALLEY TECHNICAL ASST		25,000	13,625	11,375
58301	- AA306 ADMIN EXPENSES 05008		5,000	0	5,000
58304	- AA387 OWRC DISTRICT CNF 05008		21,560	10,671	10,889
TOTAL FED & PRV GRANT CLEARANCE FUND			789,645	274,385	515,259
CONTINUED					



STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
AGENCY FUND					
98001 -	HB834	EMPLOYEE PAY INCREASES	\$ 11,732	\$ 0	\$ 11,732
	09999				
TOTAL AGENCY			\$ 4,689,051	\$ 3,035,146	\$ 1,653,904
SECRETARY OF STATES OFFICE	3201				
GENERAL FUND					
18005 -	HB145	RECORDS MANAGEMENT	\$ 386,086	\$ 381,829	\$ 4,257
18420 -	HB145	ADMINISTRATIVE CODE	83,363	64,367	18,997
18421 -	HR295	RECORDS MANAGEMENT	31,000	28,467	2,533
TOTAL AGENCY			\$ 500,449	\$ 474,663	\$ 25,787
COMM OF CAMP FIN & PRACTICES	3202				
GENERAL FUND					
18006 -	HB145	COMM CAMPAIGN FIN & PRAC	\$ 82,195	\$ 79,608	\$ 2,587
STATE AUDITORS OFFICE	3401				
GENERAL FUND					
18010 -	HB145	FISCAL MANAGEMENT & CONT	\$ 286,256	\$ 269,228	\$ 17,028
18011 -	HB145	CENTRAL PAYROLL SYSTEM	127,833	111,528	16,305
18012 -	HB145	ADMINISTRATIVE SUPPORT	133,382	123,183	10,199
18014 -	HB145	INSURANCE PFG & LICENS	405,689	400,107	5,582
18017 -	HR145	INVESTMENT REG & LICENS	83,867	81,246	2,621
TOTAL GENERAL FUND			1,037,027	985,292	51,735
FAARMARKED REVENUE FUND					
28237 -	HB145	PET FIREMAN PENS ADJ ERA	400,000	0	400,000
	02213				
28260 -	HB145	FIREMENS DISABILITY ERA	990,796	989,784	1,012
	02218				
28261 -	HB145	POLICE RETIREMENT ERA	809,204	794,041	15,163
	02082				
TOTAL FAARMARKED REVENUE FUND			2,200,000	1,783,825	416,175
REVOLVING FUND					
78055 -	HB145	CENTRAL PAYROLL SYSTEM	75,000	75,000	0
	07255				
TOTAL AGENCY			\$ 3,312,027	\$ 2,844,117	\$ 467,910
SUPERIN OF PUBLIC INSTR OFFICE	3501				
GENERAL FUND					
18018 -	HB145	OFFICE OF PUBLIC INSTR	\$ 1,272,508	\$ 1,259,594	\$ 12,915
18027 -	HB145	DIST-SCHOOL LUNCH	582,865	491,557	91,308
18028 -	HB145	DIST-TRANSPORTATION	3,268,000	2,821,836	446,164
18029 -	HB145	DIST-EQUALIZATION	28,820,000	28,820,000	0
18037 -	HB145	DIST-TECH CENTERS	3,435,682	3,435,682	0
18038 -	HB145	DIST-VOCATIONAL EDUC	494,943	494,943	0
18442 -	HB145	DIST-ADULT BASIC ED	200,000	91,699	108,301
18443 -	HB145	DIST-PERMISSIVE	6,110,000	6,110,000	0
TOTAL GENERAL FUND			44,183,998	43,525,311	658,688
FAARMARKED REVENUE FUND					
28047 -	HB145	TRAFFIC SAFETY ED ERA	33,813	32,380	1,433
	02121				
28048 -	HB145	DIST-TRAF SAFETY ED ERA	723,542	723,542	0
	02121				
28154 -	HB145	REGIONAL SERVICES-ERA	1,508,000	1,411,182	96,818
	02217				
28155 -	HB145	DIST-EQUALIZATION ERA	64,820,000	64,784,286	35,715
	02217				
28169 -	AA382	DIST OF PUBLIC FUNDS	19,047,953	19,047,953	0
	02250				
28183 -	HB145	DIST-TECH CNTR FEES ERA	136,883	25,940	110,943
	02900				
28282 -	HB145	TRAF SAFETY ED ERA-TRANS	9,500	9,500	0
	02121				
28283 -	HB145	DIST-TECH CNTR MILL ERA	432,600	0	432,600
	02301				
TOTAL FAARMARKED REVENUE FUND			86,712,291	86,034,783	677,509
CONTINUED					

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
FEDERAL AND	PRIVATE REVENUE FUND				
48063 -	HB145	OFFICE OF PUB INSTR FPRA 04416	\$ 1,493,504	\$ 1,409,552	\$ 83,952
48164 -	HB145	REGIONAL SERVICES-FPRA 04416	153,000	0	153,000
48182 -	HB145	OFFICE OF PUB INSTR FPRA 04416	663,166	661,876	1,290
48374 -	HB145	REVENUE SHARING 04600	8,100,000	6,030,568	2,069,432
48480 -	HB145	PUB INSTR FPRA-TRANSFERS 04416	334,084	258,542	75,542
48481 -	HB145	PUB INSTR FPRA-TRANSFERS 04416	157,979	142,150	15,829
48482 -	HB145	TECH CENTER-FPRA 04416	1,115,773	0	1,115,773
TOTAL FED & PRV REVENUE FUND			12,017,506	8,502,688	3,514,818
FEDERAL AND	PRIVATE GRANT CLEARANCE FUND				
56073 -	SPI	DIST PUB FUNDS 05403	16,000,000	15,897,752	102,248
57073 -	OSPI	DIST PUB FUNDS 05403	17,000,000	16,865,774	134,226
57167 -	O S P I	TRANSITION QUARTER 05403	1,500,000	989,694	510,306
58073 -	DIST.	OF PUBLIC FUNDS 05403	16,000,000	12,448,610	3,551,390
TOTAL FED & PRV GRANT CLEARANCE FUND			50,500,000	46,201,830	4,298,170
REVOLVING FUND					
78002 -	HB145	SCHOOL LUNCH RA 07022	180,863	179,769	1,094
78003 -	HB145	AV LIBRARY RA 07023	227,934	205,043	22,891
78013 -	HB145	PUBLIC INSTRUCTION-RA 07100	464,589	419,245	45,344
78146 -	HB145	SCHOOL LUNCH RA-TRANSF 07022	14,367	14,367	0
78147 -	HB145	AV LIBRARY RA-TRANSFERS 07023	10,300	10,300	0
78148 -	HB145	MOBILE SIMULATOR-RA 07024	21,500	18,071	3,429
78149 -	HB145	TECH CENTER-RA 07400	15,000	0	15,000
TOTAL REVOLVING FUND			934,553	846,795	87,758
TOTAL AGENCY			\$ 194,348,348	\$ 185,111,407	\$ 9,236,943
CRIME CONTROL DIVISION 4107					
GENERAL FUND					
15038 -	CRIME	CONTRCL ACTION S7	\$ 55,000	\$ 35,494	\$ 19,506
16075 -	CRIME	CONTRCL ACTION	75,300	53,898	21,402
17070 -	CRIME	CONTRCL PLANNING	145,868	145,868	0
17075 -	CRIME	CONTRCL ACTION	84,300	26,337	57,963
18070 -	HB145	ADMINISTRATION & PLAN	151,723	110,555	41,168
18075 -	HB145	ACTION	46,054	9,181	36,873
TOTAL GENERAL FUND			558,245	381,333	176,912
FEDERAL AND	PRIVATE REVENUE FUND				
46129 -	CRIME	CONTRCL STATISTICS 04594	361,007	267,615	93,392
47027 -	CRIME	CONTROL CJ PLAN 04049	550,302	455,381	94,921
47127 -	CRIME	CONTROL POST 04580	207,827	121,593	86,234
47129 -	CRIME	CONTRCL STATISTICS 04594	377,537	368,738	8,799
47152 -	CRIME	CONTROL INDIAN CRD 04870	26,290	15,259	11,031
48027 -	HB145	ADMINISTRATION & PLAN 04049	811,049	265,536	545,513
TOTAL FED & PRV REVENUE FUND			2,334,012	1,494,122	839,890
FEDERAL AND	PRIVATE GRANT CLEARANCE FUND				
55034 -	CRIME	CONTRCL - CORRECTIONS 05273	190,000	0	190,000
57168 -	EL	CRIME CONTROL ACTION 77 05192	1,214,000	875,881	338,119
57169 -	BCC	JUVENILE ACTION 76 05192	220,000	158,826	61,174
57170 -	BCC	JUVENILE ACTION 77 05192	170,000	0	170,000
57171 -	CRIME	CONTROL CORRECTIONS 77 05273	124,000	55,506	68,494
57172 -	CRIME	CONTRCL CORRECTIONS 76 05273	300,000	167,384	132,616
57173 -	ECC	DISCRETIONARIES 76 05410	799,800	493,819	305,981
57174 -	BCC	DISCRETIONARIES 77 05410	950,000	379,977	570,023
CONTINUED					

STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
58280	- AA272	1978 PART C JPC 05192	\$ 30,540	\$ 21,436	\$ 9,104
58200	- AA272	1978 PART C ACTION 05192	916,000	282,332	633,668
58291	- AA272	1978 PART E CCRR 05192	115,000	0	115,000
58292	- AA272	1978 PART C JPC 05192	50,000	23,362	26,638
58243	- AA272	1978 DISCRETIONARY 05192	1,000,000	54,554	945,446
58303	- AA349	PART C 1976 ACTION 05192	608,014	316,307	291,707
TOTAL FED & PRV GRANT CLEARANCE FUND			6,687,354	2,829,384	3,857,970
TOTAL AGENCY			\$ 9,579,611	\$ 4,704,839	\$ 4,874,772
DEPARTMENT OF JUSTICE 4110					
GENERAL FUND					
17405	- HB145	WORKMENS COMP PROSIC PR 143	\$ 346,942	\$ 263,096	\$ 83,846
17406	- HB145	WORKMENS COMP DEFENSE HB 143	116,700	63,568	53,132
18040	- HB145	LEGAL SERVICES	355,445	351,083	4,362
18042	- HB145	COUNTY PROSECUTOR SERV	119,140	110,350	8,790
18044	- HB145	PATROL OPERATORS	376,801	376,327	474
18047	- HB145	DRIVER LICENSING	877,815	873,014	4,801
18051	- HB145	FIELD SERVICES	1,330,356	1,329,503	853
18055	- HB145	CRIMINAL INVESTIG LAB	144,733	144,642	91
18056	- HB145	LETS	90,605	79,713	10,892
18059	- HB145	LAW ENFORCEMENT ACADEMY	61,122	33,465	27,657
18062	- HB145	FIRE MARSHAL	175,075	172,846	2,229
18063	- HB145	ID BUREAU	67,228	67,199	29
18065	- HB145	CENTRAL SERVICES	223,131	217,270	5,861
18067	- HB145	MOTOR VEHICLE ADMIN	18,437	15,307	3,130
18440	- HB145	DRIVER LICENSING RETIRE	63,208	57,986	5,222
18441	- HB145	FIELD SERVICES RETIRE	444,870	391,313	53,557
18459	- HB145	COUNTY ATTORNEY SALARIES	453,244	422,219	31,025
18480	- HB145	PATROL OPERATIONS RETIRE	22,568	16,447	6,121
TOTAL GENERAL FUND			5,287,420	4,985,348	302,072
EARMARKED REVENUE FUND					
28020	- HB145	ESCHEATED ESTATES 02085	20,713	19,399	1,314
28077	- HB145	FIELD SERVICES 02138	3,012,570	2,932,047	80,523
28078	- HB145	DRIVER LICENSING 02138	392,860	388,123	4,737
28080	- HB145	PATROL OPERATORS 02138	144,052	136,790	7,262
28147	- HB145	MOTOR VEHICLE ADMIN 02212	19,293	18,469	824
28148	- HB145	REGISTRAR'S BUREAU 02212	1,150,932	1,056,647	103,285
28151	- HB145	DATA PROCESSING 02212	314,834	314,819	15
28152	- HB145	DATA PROCESSING 02138	17,766	17,765	1
28182	- HB145	LAW ENFORCEMENT ACADEMY 02720	29,269	29,269	0
28230	- HB145	DRIVER IIC OVERTIME 02138	22,000	22,000	0
28281	- HB145	FIELD SERVICES OVERTIME 02138	78,000	78,000	0
28300	- LA103	HB 355 DRIVER REHAB 02016	106,826	8,595	98,231
TOTAL EARMARKED REVENUE FUND			5,316,115	5,021,923	294,192
FEDERAL AND PRIVATE REVENUE FUND					
47217	- JUSTICE	DRIVER LICENSE 04098	51,188	51,188	0
48033	- HB145	DRIVER LICENSING 04098	50,000	6,960	43,040
48124	- LAW ENFORCEMENT	ACADEMY 04016	212,828	211,471	1,357
48128	- LETS	04016	136,963	122,593	14,370
48599	- BA241	5.25 FTE/CETA/DFLIC63078 04098	40,276	30,252	10,024
48591	- BA243	2.25 FTE/DWI LAB 04018	39,776	39,678	98
48593	- BA249	COUNTY ATTORNEY TRG CC GRNT 04395	6,975	5,398	1,577
48606	- BA326	1.23 FTE RECORD MGT SYS 04395	51,418	21,651	29,767
48607	- BA328	LOCAL TRAINING 04395	4,256	4,256	0
48608	- BA327	COMPARISON MICROSCOPE 04395	20,306	15,923	4,383
48614	- BA355	FIFE REPORTING SYSTEM 04591	20,000	14,065	5,935
48632	- BA412	FEDERAL ANTITRUST 04024	141,915	8,510	133,405
48638	- LA456	HB461/MBCC/FORENSIC SCI 04395	24,985	2,535	22,450
48641	- BA470	LEA ROT 04550	9,678	7,896	1,782
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
48654 -	BA505	MCRILE HOME INV 04591	\$ 9,900	\$ 0	\$ 9,900
48657 -	BA568	TRAINING SEMINAR II	4,650	0	4,650
48658 -	BA567	LCC TRAINING SEMINAR II	4,358	4,358	0
48800 -	C I-CWI IAB	04395	64,000	64,000	0
TOTAL FED & PRV REVENUE FUND			893,472	610,734	282,738
REVOLVING FUND					
78004 -	HB145	LETS 07056	80,058	78,261	1,797
78025 -	HB145	DRIVER LICENSING 07246	1,500	606	894
78167 -	BA602	D/P REIMBURSEMENTS	15,000	15,000	0
TOTAL REVOLVING FUND			96,558	93,867	2,691
TOTAL AGENCY			\$ 11,595,565	\$ 10,711,872	\$ 883,693
DEPT PUBLIC SERVICE REGULATION 4201					
GENERAL FUND					
18076 -	HB145	PUBLIC SERVICE COMM	\$ 813,601	\$ 811,883	\$ 1,718
FEDERAL AND PRIVATE REVENUE FUND					
48154 -	HB145	PUBLIC SERVICE COMM	16,000	15,461	539
48028 -	BA403	PSE-327-7-17C7 04900	7,263	0	7,263
TOTAL FED & PRV REVENUE FUND			23,263	15,461	7,802
TOTAL AGENCY			\$ 836,864	\$ 827,344	\$ 9,520
BOARD OF PUBLIC EDUCATION 5101					
GENERAL FUND					
18285 -	HB145	BCARD CCSTS	\$ 18,550	\$ 17,673	\$ 877
18415 -	HB145	ADMINISTRATION	48,437	42,920	5,517
18416 -	HB145	FIRE SERVICES TRAINING	139,910	135,759	4,151
TOTAL AGENCY			\$ 206,897	\$ 196,352	\$ 10,545
COMMISSIONER OF HIGHER EDUC 5102					
GENERAL FUND					
17408 -	ACCOUNTING SYSTEM IMPROVEMENTS		\$ 400,000	\$ 126,937	\$ 273,063
17409 -	LA348	HB143 NMC/WMC CAMP PAC	270,875	270,875	0
18202 -	HB145	OFFICE ADMIN-GEN FUND	511,773	501,983	9,790
18204 -	HB145	STUDENT INCENT GRANT-GF	174,000	150,297	23,703
18205 -	HB145	WICHE-ADMIN DUES-GEN FND	28,000	28,000	0
18206 -	HB145	WICHE-STUDENT PRG AST-GF	1,343,600	1,343,600	0
18207 -	HB145	NCEA-GENERAL FUND	80,000	80,000	0
18208 -	HB145	WAMI-GENERAL FUND	827,601	822,441	5,160
18209 -	HB145	RUPAL DENTISTRY-GEN FUND	230,000	224,000	6,000
18211 -	HB145	FLATHEAD COMM COLLEGE-GF	863,536	863,536	0
18212 -	HB145	DAWSON COMM COLLEGE-GF	506,792	506,792	0
18213 -	HB145	MILES COMM COLLEGE-GF	485,250	485,250	0
18224 -	HB145	GENERAL FUND	11,664,099	11,664,099	0
18239 -	HB145	GENERAL FUND	11,921,168	11,921,168	0
18252 -	HB145	GENERAL FUND	1,707,184	1,707,184	0
18262 -	HB145	CES UNRESTRICTED-GF	1,098,596	1,098,596	0
18264 -	HB145	BUR OF MINES-GEN FUND	735,448	735,448	0
18271 -	HB145	GENERAL FUND	2,215,929	2,215,929	0
18278 -	HB145	GENERAL FUND	1,358,251	1,358,251	0
18279 -	HB145	GENERAL FUND	4,359,550	4,359,550	0
18284 -	HB145	AES UNRESTRICTED-GF	2,838,216	2,838,216	0
18462 -	HB145	BUR OF MINES-GRND WTR-GF	140,000	68,030	71,970
18463 -	HB282	SATELITE STATION	206,000	135,520	70,480
18464 -	HB145	MILLAGE CONTINGENCY-GF	200,000	0	200,000
18465 -	HB145	WICHE-ADMIN DUES-GF-GOVT	11,000	11,000	0
TOTAL GENERAL FUND			44,176,868	43,516,702	660,166
EARMARKED REVENUE FUND					
28030 -	HB145	U OF M MILLAGE 02106	3,185,660	3,185,660	0
28031 -	HB145	MCMST MILLAGE 02106	3,338,964	3,338,964	0
28032 -	HB145	MSU MILLAGE 02106	3,361,516	3,361,516	0
28033 -	HB145	NMC-MILLAGE 02106	459,326	459,326	0
28034 -	HB145	EMC MILLAGE 02106	1,239,618	1,239,618	0
28036 -	HB145	WMC-MILLAGE 02106	275,596	275,596	0
CONTINUED					

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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
	TOTAL FARMARKED REVENUE FUND		\$ 8,860,680	\$ 8,860,680	\$ 0
FEDERAL AND	PRIVATE REVENUE FUND				
47381 -	COMM SERVICES TITLE I	04090	26,470	26,470	0
47445 -	COMMUNITY SERVICES	75-76	120,000	95,626	24,374
		04090			
48031 -	HB145 OFFICE ADMIN-CTH APP FND		45,402	25,412	19,990
		04090			
48372 -	HB145 STUDENT INCENT GRANT-OTH		174,000	164,940	9,060
		04090			
48555 -	COMMUNITY SERVICE GRANTS		99,390	10,177	89,213
		04090			
48653 -	BA530 ASSISTANCE TRNG PROGRAM		2,048	2,033	15
		04090			
48808 -	BA711 FCRC FOUNDATION GRANT		39,972	0	39,972
		04090			
48809 -	OA701 AUTH BY REGENTS/FOR 77-8		5,500	5,500	0
		04090			
	TOTAL FED & PRV REVENUE FUND		512,782	330,158	182,624
	TOTAL AGENCY		\$ 53,550,330	\$ 52,707,540	\$ 842,790
UNIVERSITY OF MONTANA	5103				
UNIVERSITY	CURRENT FUND				
37803 -	AFIT INSTRUCTION	32107	\$ 287,106	\$ 240,880	\$ 46,226
37805 -	CONT & GRANTS - CRG RES	32150	4,548,000	4,046,825	501,175
37807 -	CONT & GRANTS - INSTRU	32150	3,058,900	2,615,801	443,099
38A01 -	INSTRUCTION	31100	12,048,312	12,040,748	8,564
38A02 -	ORGANIZED RESEARCH	31100	12,445,121	12,442,791	2,330
38A03 -	PUBLIC SERVICE	31100	73,131	71,021	2,110
38A04 -	ACADEMIC SUPPORT	31100	2,307,685	2,301,959	5,726
38A05 -	STUDENT SERVICES	31100	1,438,237	1,433,599	4,638
38A06 -	INSTITUTIONAL SUPPORT	31100	1,756,209	1,753,680	2,529
38A07 -	PHYSICAL PLANT	31100	2,000,816	1,996,768	4,048
38A08 -	SCHOLARSHIPS & FELLOW	31100	557,355	557,159	196
38B01 -	LIBRARY ENDOW INCOME	32100	20,000	1,140	18,860
38B02 -	WORK STUDY PROGRAM	32103	825,000	617,005	207,995
38B03 -	AFIT PROGRAM	32107	85,000	67,404	17,596
38B04 -	SRS PROGRAM	32107	85,000	1,042	83,958
38B05 -	GRANTS & CONTRACTS - CRG RES		3,000,000	1,001,752	1,998,248
		32150			
38B06 -	GRANTS & CONTRACTS - PUB SERV		200,000	0	200,000
		32150			
38B07 -	GRANTS & CONTRACTS - INST		2,800,000	986,981	1,813,019
		32150			
38B08 -	LEAP PROGRAM	32106	35,000	5,825	29,175
38C01 -	AUXILIARY ADMINISTRATION		130,000	119,224	10,776
		34127			
38C02 -	FOOD SERV RES HALLS	34134	4,250,000	4,042,393	207,607
38C03 -	MARRIED STUD HOUSING	34132	900,000	694,418	205,582
38C04 -	UNIV CENTER	34147	2,200,000	2,019,368	180,632
38C05 -	HEALTH SERVICE	34136	900,000	792,473	107,527
38C06 -	SWIMMING POOL	34149	60,000	53,407	6,593
38C07 -	GOLF COURSE	34142	110,000	105,982	4,018
38C10 -	WOMENS ATHLETICS	34143	1,000	770	230
38C11 -	MENS ATHLETICS	34144	520,000	498,093	21,907
38C12 -	FIELD HOUSE	34140	50,000	48,868	1,132
38C20 -	RENTAL PROP ADMIN	34148	25,000	8,700	16,300
38C21 -	LUBBECHT FOREST	34139	62,000	61,343	657
38C22 -	UNIV THEATRE	34146	5,000	4,312	688
38C23 -	BIC STATION	34130	35,000	26,575	8,425
38C24 -	PRES PHARMACY	34137	70,000	54,707	15,293
38C50 -	CHEM STORES	33125	100,000	75,327	24,673
38C51 -	FORESTRY BUS	33128	10,000	8,894	1,106
38C52 -	OFFICE STORES	33135	200,000	169,658	30,342
38C53 -	PRINTING & REPRO	33138	900,000	858,190	41,810
38C54 -	MOICR PCOL	33141	175,000	142,277	32,723
38C55 -	VEHICLE FEES & FINES	33150	30,000	21,277	8,723
38C56 -	SPECIAL FEES	33185	198,000	177,603	20,397
38C57 -	COMPUTER CENTER	33184	750,000	717,713	32,287
38C58 -	PHYS PLANT SERVICES	33183	1,200,000	638,288	561,712
38C59 -	DESIGNATED SALES & SERVICE		150,000	57,529	92,471
		33116			
38C60 -	CONTINUING EDUCATION	33190	384,000	370,015	13,985
	TOTAL UNIV CURRENT FUND		48,986,872	41,950,382	7,036,490
UNIVERSITY PLANT FUND					
78A01 -	HB144 UM-PLANNING	71100	50,000	0	50,000
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
78D02	-	EQUIPMENT REPLACE 72100	\$ 250,622	\$ 198,311	\$ 52,311
78D03	-	BUILDING FEES 73100	800,000	660,697	139,303
78D04	-	PERFORMING ART CENTER 71100	10,000	3,071	6,929
TOTAL UNIV PLANT FUND			1,110,622	862,079	248,543
TOTAL AGENCY			\$ 50,097,494	\$ 42,812,461	\$ 7,285,033
MONTANA STATE UNIVERSITY 5104					
UNIVERSITY CURRENT FUND					
38E01	-	UNRES INSTRUCTION 31201	\$ 12,561,699	\$ 12,558,710	\$ 2,989
38E02	-	UNRES ORGANIZED RESEARCH 31201	407,783	407,037	746
38E03	-	UNRES PUBLIC SERVICE 31201	39,988	39,715	273
38E04	-	UNRES ACADEMIC SUPPORT 31201	2,607,502	2,606,759	743
38E05	-	UNRES STUDENT SERVICES 31201	1,882,739	1,881,540	1,199
38E06	-	UNRES INSTITUTIONAL SUPPORT 31201	1,882,622	1,880,790	1,832
38E07	-	UNRES OPR/MAINT OF PLANT 31201	2,077,630	2,077,046	584
38E08	-	UNRES SCH/FELLOWSHIPS 31201	545,829	535,168	10,661
38E09	-	UNRES TRANSFERS 31201	46,514	9,627	36,887
38E21	-	PES STUDENT AID 32201	1,027,000	860,621	166,379
38E22	-	PES G & C INSTR 32202	1,173,000	1,170,589	2,411
38E23	-	PES G & C RESEARCH 32202	4,691,000	4,678,963	12,037
38E24	-	PES G & C PUBLIC SER 32202	242,000	114,536	127,464
38E25	-	PES G & C ACAD SUPP 32202	96,000	78,260	17,740
38E26	-	PES G & C STUDENT SER 32202	50,000	33,609	16,391
38E27	-	PES G & C INS SUPP 32202	67,000	59,519	7,481
38E28	-	PES G & C SCH/FELLOWSHIPS 32202	175,000	68,051	106,949
38E29	-	PES G & C SER & FEV 32202	152,000	1,179	150,821
38E30	-	PES G & C PHY EIT 32202	13,500	102	13,398
38E31	-	PES G&C TRANSFERS 32202	1,075,000	656,700	418,300
38E32	-	PES OTHER TRANSFERS 32202	6,855	4,320	2,535
38E41	-	PES OTHER 32203	650,000	601,484	48,516
38F01	-	DES SERVICE SHOP 33201	1,336,551	1,324,911	11,640
38F02	-	DES MOTOR POOL 33202	174,471	170,748	3,723
38F03	-	DES CHEM STORES 33203	163,133	145,775	17,358
38F04	-	DES ART PHOTO/A V 33204	117,762	97,963	19,799
38F05	-	DES TECH SERVICES 33205	95,888	61,113	34,775
38F06	-	DES CLOSED CIRCUIT TV 33206	83,917	69,613	14,304
38F07	-	DES COMPUTING CENTER 33207	759,873	726,553	33,320
38F08	-	DES OTHER 33210	802,022	772,645	29,377
38F09	-	DES CONTINUING EDUCATION 33209	190,000	186,727	3,273
38F41	-	AUX HOUSING TRANSFERS 34201	1,800,000	1,589,945	210,055
38F42	-	AUX HOUSING 34201	4,732,992	4,661,710	71,282
38F43	-	AUX STU UNION TRANSFERS 34202	1	1	1
38F44	-	AUX STUDENT UNION 34202	198,741	164,017	34,724
38F45	-	AUX HEALTH SPR TRANS 34203	1	0	1
38F46	-	AUX STU HEALTH SFR 34203	552,643	505,508	47,135
38F47	-	AUX FH/ICA TRANS 34204	1	0	1
38F48	-	AUX F H / I C A 34204	499,937	453,115	46,822
38F49	-	AUX CONCESSION TRANS 34205	26,000	12,948	13,052
38F50	-	AUX CONCESSIONS 34205	42,434	27,572	14,862
38F51	-	AUX PARKING TRANS 34206	70,000	15,000	55,000
38F52	-	AUX PARKING 34206	36,365	26,476	9,889
TOTAL UNIV CURRENT FUND			43,153,393	41,336,664	1,816,729
UNIVERSITY STUDENT LOAN FUND					
48E01	-	LN NDSL 40201	129,000	81,759	47,241
48E02	-	LN FCC 40202	38,000	37,742	258
48E03	-	LN FCL 40203	3,000	864	2,136
48E04	-	LN GRAD NURSING 40204	500	237	264
TOTAL UNIV STUDENT LOAN FUND			170,500	120,602	49,899
UNIVERSITY PLANT FUND					
78E01	-	HB144 MSU-PLANNING 71201	85,000	0	85,000
78E02	-	UNEXPENDED PLANT 71201	2,368,752	1,937,287	431,465
78E12	-	REPAIR/REPLACE 72201	829,500	173,900	655,600
78F01	-	RID 54 IND TRANSFERS 73201	2,900,000	2,143,347	756,653
78F02	-	RID 54 IND 73201	1,314,100	11,282	1,302,818
78F03	-	RID 56 IND TRANSFERS 73202	460,000	237,459	222,541
78F04	-	RID 56 IND 73202	167,000	181	166,819
78F05	-	RID 57 IND TRANSFER 73203	1,720	1,720	0
78F06	-	RID 57 IND 73203	1	0	1
78F07	-	RID 63 RES TRANSFER 73204	1,610,000	1,398,969	211,031
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
78F09	-	RID 63 RES 73204	\$ 613,727	\$ 3,011	\$ 610,716
78F09	-	RID 71 RES TRANSFERS 73205	1,010,000	986,344	23,656
78F10	-	RID 71 RES 73205	251,250	706	250,544
78F11	-	RIL SID TRANSFERS 74201	1	0	1
78F12	-	RID SID 74201	15,000	6,072	8,928
78F91	-	UNEXPENDED PLANT TRANSFERS 71201	2,460,000	479,258	1,980,742
78F92	-	REPAIR/REPLACE TRANSFERS 72201	1,133,000	1,025,056	107,944
TOTAL UNIV PLANT FUND			15,219,051	8,404,592	6,814,459
TOTAL AGENCY			\$ 58,542,944	\$ 49,861,858	\$ 8,681,087
MONT COLLEGE OF MIN SC & TECH 5105					
UNIVERSITY CURRENT FUND					
37R12	-	ORGAN RESEARCH CONT & GRANTS 32503	\$ 2,184,000	\$ 2,109,339	\$ 74,661
37R14	-	ACAD SPT CONTRACTS & GRANTS 32503	190,000	82,479	107,521
37R19	-	SCHLRSHPS & FLWSHPS CONT & GRN 32503	100,000	64,613	35,387
37Y13	-	RESEARCH GEN FUND FINANCED 31901	140,000	132,978	7,022
38R01	-	INSTRUCTION 31501	1,407,102	1,406,860	242
38R04	-	ACADEMIC SUPPORT 31501	210,390	209,967	423
38R06	-	STUDENT SERVICES 31501	273,523	273,233	290
38R06	-	INSTITUTIONAL SUPPORT 31501	467,602	467,583	19
38R07	-	OP & MAINTENANCE OF PLANT 31501	477,356	476,895	461
38R08	-	SCHOLARSHIPS & FELLOWSHIPS 31501	95,160	95,160	0
38R10	-	OP & MTN OF PLANT-RES 32501	20,000	19,023	977
38R11	-	INSTRUCTION-RESTRICTED 32501	5,000	2,548	2,452
38R15	-	STU SERV-CONTRACTS & GRANTS 32503	20,000	14,321	5,679
38R16	-	INSTT SUPT - CON & GR 32503	8,000	3,742	4,258
38R17	-	AUXILIARIES-PIEDGED REVENUE 34501	525,000	440,705	84,295
38R18	-	AUXILIARIES-INTER ATH 34505	15,000	10,659	4,341
38R20	-	MCMS&T COMPUTER ACCUNT 33502	123,000	122,193	807
38Y11	-	INDEPENDENT OPERATIONS 31901	834,418	825,294	9,124
38Y12	-	INDEPENDENT CP - FES 32904	10,000	1,491	8,509
38Y13	-	GROUND WATER STUDY 31901	74,500	66,921	7,579
TOTAL UNIV CURRENT FUND			7,180,051	6,826,004	354,047
UNIVERSITY PLANT FUND					
78R01	-	HB144 TECH-PLANNING 71501	55,000	0	55,000
78R02	-	PLANT FUNDS 71501	2,775,000	500,000	2,275,000
TOTAL UNIV PLANT FUND			2,830,000	500,000	2,330,000
UNIVERSITY AGENCY FUND					
88R01	-	ASMT 80501	70,000	52,747	17,253
TOTAL AGENCY			\$ 10,080,051	\$ 7,378,751	\$ 2,701,300
EAST MONTANA COLLEGE 5106					
UNIVERSITY CURRENT FUND					
38J01	-	INSTRUCTION 31300	\$ 3,599,894	\$ 3,597,112	\$ 2,782
38J03	-	PUBLIC SERVICE 31300	1,205	904	301
38J04	-	ACADEMIC SUPPORT 31300	552,065	549,723	2,342
38J05	-	STUDENT SERVICES 31300	660,000	656,558	3,442
38J06	-	INSTITUTIONAL SUPPORT 31300	1,204,725	1,202,472	2,253
38J07	-	OP & MAINTENANCE OF PLANT 31300	968,801	967,109	1,692
38J08	-	SCHOLARSHIPS 31300	184,533	183,575	958
38J11	-	RESTRICTED OTHER INSTRUCTION 32302	47,500	36,996	10,504
38J12	-	RESTRICTED OTHER RESEARCH 32302	17,586	11,419	6,167
38J13	-	RESTRICTED OTHER PUBLIC SERV 32302	249,269	247,152	2,117
38J15	-	RESTRICTED OTHER ST SERVICES 32302	34,315	27,736	6,579
38J20	-	GRADUATE TEST FEES 33327	2,000	1,374	627
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
38J21	-	RESTRICTED VENTURE GRANTS 32305	\$ 40,000	\$ 32,037	\$ 7,963
38J22	-	AUX ATH FOOTBALL 34337	49,236	18,826	30,410
38J23	-	AUX ATH BASKETBALL M 34347	30,000	29,071	929
38J24	-	AUX ATH TRACK M-W 34357	12,492	6,922	5,570
38J25	-	AUX ATH GYMNASTICS M-W 34367	15,532	10,390	5,142
38J26	-	AUX ATH VOLLEYBALL-W 34377	876	299	577
38J27	-	AUX ATH BASKETBALL-W 34387	9,000	8,439	561
38J31	-	CONTINUING ED/NCN CREDIT 33311	50,000	8,890	41,110
38J32	-	EMC MARINE BIOLOGY WORKSHOP 33326	1,000	223	777
38J33	-	MERIT AWARD 33328	15,000	13,653	1,347
38J34	-	INNOVATION FUND 33344	25,000	20,550	4,450
38J40	-	EMC AISARUKE HALL ACCOUNT 34311	85,176	74,503	10,673
38J41	-	EMC DESIGNATED STORES ACCT 33301	53,849	53,474	375
38J42	-	EMC COPY ROOM DESIG ACCT 33302	41,706	41,413	293
38J43	-	EMC MOTOR POOL DESIGN ACCT 33303	20,000	15,551	4,449
38J44	-	EMC MACHINE CENTER DESIG ACCT 33304	38,060	38,057	3
38J45	-	EMC CROSS COUNTRY SKIING ACCT 33324	1,000	540	460
38J46	-	EMC COMPUTER SERVICE CENTER 33329	215,000	214,989	11
38J47	-	EMC MAINTENANCE SERVICE CENTER 33330	500,000	422,923	77,077
38J48	-	EMC CISEL HALL ACCOUNT 34312	25,000	19,162	5,838
38J49	-	EMC PETRO RIMROCK HALL ACCT 34313	1,101,646	1,098,402	3,244
38J50	-	EMC CONCESSIONS ACCOUNT 34324	6,500	2,430	4,070
38J51	-	EMC AUX HOUSING ACCT 34301	30,150	9,739	20,411
38J52	-	EMC AUX STUDENT UNION ACCT 34302	191,905	191,358	547
38J53	-	EMC AUX BOOKSTORE ACCT 34303	590,335	515,526	74,809
38J54	-	EMC AUX SERVICES ACCT 34304	34,528	17,621	16,907
38J55	-	EMC AUX HEALTH SERV ACCT 34305	98,633	92,460	6,173
38J56	-	EMC AUX PE BUILDING ACCT 34306	238,658	224,365	14,293
38J57	-	AUX ATH ADMINISTRATION 34307	20,000	13,459	6,542
38J58	-	EMC VENDING MACHINES ACCOUNT 34325	20,000	17,863	2,137
38J59	-	EDGE FESTIVAL ACCOUNT 34326	1,300	0	1,300
38J60	-	WORKSHOPS 33305	19,788	3,867	15,921
38J61	-	EMC READING CONFERENCE ACCOUNT 33306	187	24	163
38J62	-	EXTENSION CREDIT 33307	45,000	44,976	24
38J64	-	EMC GOLF COURSE ACCOUNT 33309	1,945	1,617	328
38J65	-	EMC SKI CLASS ACCOUNT 33310	20,000	19,564	436
38J66	-	REHAP CCUNS FACULTY REPIAC 33346	1,500	760	740
38J67	-	EMC CHEMI GUIDE ACCOUNT 33312	500	0	500
38J68	-	EMC BIOLOGY FIELD STATCN ACT 33313	1,074	554	520
38J69	-	EMC CLEE ACCOUNT 33314	500	23	477
38J70	-	SCUBA DIVING ACCOUNT 33347	5,000	0	5,000
38J71	-	AV LIBRARY SERVICES 33316	3,500	3,187	313
38J72	-	NATIONAL STUDENT EXCHANGE 33331	5,000	63	4,937
38J73	-	EMC BIOLOGY DEPT LAF SERVICES 33318	2,000	1,885	115
38J75	-	EMC FUNDED ACCOUNT 33320	6,387	6,378	9
38J76	-	EMC CAMERUS SCHOOL ACCOUNT 33321	10,396	4,251	6,145
38J78	-	EMC ID EQUIPMENT ACCOUNT 33323	1,000	8	992
38J79	-	EMC CENT FOR ORGAN LEVEL ACCT 33325	1,500	947	553
38J80	-	RESTRICTED SCHOLARSHIPS 32303	40,000	33,249	6,751
38J81	-	RESTRICTED FEDERAL INSTRUCTION 32300	590,254	380,013	210,241
38J82	-	RESTRICTED FEDERAL RESEARCH 32300	61,000	3,817	57,183
38J83	-	RESTRICTED FEDERAL PUBLIC SFR 32300	75,000	60,593	14,407
38J85	-	RESTRICTED FEDERAL ST SERV 32300	430,000	337,368	92,632
CONTINUED					



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BY AGENCY AND FUND

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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
38J98	-	RESTRICTED FEDERAL SCHOLAR 32300	\$ 165,763	\$ 120,275	\$ 45,488
38J41	-	RESTRICTED STATE INSTRUCTION 32301	100,000	61,938	38,062
38J93	-	RESTRICTED STATE PUBLIC SERV 32301	58,000	52,956	5,044
38J98	-	RESTRICTED STATE SCHOLARSHIPS 32301	41,000	40,245	755
TOTAL UNIV CURRENT FUND			12,765,769	11,873,823	895,948
UNIVERSITY STUDENT LOAN FUND					
48J21	-	OTHER LOAN FUND 40301	2,000	412	1,588
48J30	-	NSI 40300	97,000	57,461	39,539
TOTAL UNIV STUDENT LOAN FUND			99,000	57,873	41,127
UNIVERSITY PLANT FUND					
78J02	-	PREPLAN PE BLDG ADDITION 71300	7,500	0	7,500
78J03	-	UNEXP PL TENNIS COURTS 71300	27,000	25,511	1,489
78J04	-	PARKING LOTS 71300	28,000	323	27,677
78J06	-	UNEXP PL SCIENCE BLDG 71300	666,061	654,814	11,247
78J07	-	UNEXP PL MISC PROJECTS 71301	255,000	20,936	234,064
78J08	-	UNEXP PL PHYSICAL ED BLDG 71302	510,000	13,885	496,115
78J09	-	UNEXP PL OIL & GAS BLDG 71303	73,200	60,000	13,200
78J12	-	AESARUKE BONDS 73300	15,000	0	15,000
78J16	-	PE PLDG BONDS 73300	90,000	0	90,000
78J17	-	PETRO RIMROCK BONDS 73300	215,000	90,880	124,120
78J21	-	RENEWALS & REPLACEMENT 72300	87,628	200	87,428
78J31	-	AESARUKE BOND FUND 73301	13,500	0	13,500
78J33	-	PETRO RIMROCK BOND FUND 73302	213,951	0	213,951
78J33	-	PE BLDG BOND FUND 73303	89,844	0	89,844
TOTAL UNIV PLANT FUND			2,291,684	866,549	1,425,135
TOTAL AGENCY			\$ 15,160,453	\$ 12,798,245	\$ 2,362,210
NORTHERN MONTANA COLLEGE 5107					
UNIVERSITY CURRENT FUND					
38N01	-	UNRESTRICTED INSTRUCTION 31401	\$ 1,616,944	\$ 1,614,717	\$ 2,227
38N02	-	UNRESTRICTED PUBLIC SERVICE 31401	24,314	24,288	26
38N04	-	UNRESTRICTED ACADEMIC SUPPORT 31401	276,761	276,310	451
38N05	-	UNRESTRICTED STUDENT SERVICES 31401	313,462	313,115	347
38N06	-	UNRES INSTITUTIONAL SUPPORT 31401	376,825	376,747	78
38N07	-	UNRESTRICTED-REPAIR&MAINT PLANT 31401	429,038	428,434	604
38N08	-	UNRESTRICTED-SCHOLARSHIPS 31401	132,785	113,374	19,411
38P01	-	RESTRICTED WORK STUDY 32401	56,867	52,626	4,241
38P02	-	RESTRICTED LIBRARY GIFTS 32401	500	141	359
38P03	-	ATHLETICS 34404	50,000	19,613	30,387
38P04	-	RESTRICTED SCHOLARSHIPS 32402	75,000	30,835	44,166
38P05	-	HOUSING & DINING 34401	1,110,000	859,045	250,955
38P06	-	PARKING LOT 34402	8,000	4,019	3,981
38P07	-	ASMCRY-GYMNASIUM 34403	3,650	76	3,574
38P08	-	FACULTY HOUSING 34405	11,830	8,288	3,542
38P09	-	OTHER AUXILIARIES 34406	22,000	16,973	5,027
38P11	-	NURSING CAPITATION #2 32403	7,438	7,437	1
38P12	-	LIBRARY GRANT 32403	3,855	2,278	1,577
38P13	-	HUMANITIES GRANT 32403	2,535	1,598	937
38P14	-	EPA WATER SUPPLY 32403	15,622	11,436	4,186
38P20	-	OFFICE OCCUPATIONAL TRAINING 32403	3,198	3,198	0
38P21	-	ON THE JCB WORK EXP PROGRAM 32403	10,245	9,941	304
38P22	-	VOC ED FOR THE HANDICAPPED 32403	18,264	15,994	2,270
38P23	-	CAMPUS BEAUTIFICATION 32401	10,000	7,986	2,014
38P24	-	NURSING SCHOLARSHIP 32402	3,616	2,450	1,166
38P25	-	GEOG-INITIAL 32402	2,615	2,400	215
38P26	-	GEOG-CONTINUING 32402	3,328	3,300	28
38P27	-	STUDENT INCENTIVE GRANT 32402	15,864	15,264	600
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
38P28	-	UNDERGRADUATE LAB EQUIP 32403	\$ 2,543	\$ 2,543	\$ 0
38P29	-	NSF - TEACH DEV - MATH 32403	2,841	2,428	413
38P30	-	SHARED SERVICE-AUTC TEACHING 32403	10,500	10,500	0
38P31	-	NURSING CAP GRANT III 32403	27,030	8,845	18,185
38P32	-	HI LINE TEACHING SYSTEMS 32403	12,000	7,600	4,400
38P33	-	SCIENCE TRAIN SECONDARY SCHOOL 32403	17,960	2,234	15,726
38P34	-	VOCATIONAL EDUC AWARENESS 32403	5,205	4,036	1,169
38P35	-	DISADVANTAGED/HANDICAPPED VCC 32403	11,225	9,291	1,934
38P36	-	SMALL ENGINE REPAIR 32403	50,439	49,323	1,116
38P37	-	PRE-COLLEGE TEACH DEV SCIENCE 32403	10,433	451	9,982
38P38	-	TITLE VI A INSTRUC. EQUIP. 32403	2,146	0	2,146
TOTAL UNIV CURRENT FUND			4,756,878	4,319,134	437,745
UNIVERSITY AGENCY FUND					
88P01	-	AGENCY PROGRAMS 80401	223,605	187,637	35,968
TOTAL AGENCY			\$ 4,980,483	\$ 4,506,771	\$ 473,713
WESTERN MONTANA COLLEGE 5108					
UNIVERSITY CURRENT FUND					
38T01	-	INSTRUCTION 31601	\$ 850,275	\$ 847,902	\$ 2,373
38T04	-	ACADEMIC SUPPORT 31601	209,691	204,570	5,121
38T05	-	STUDENT SERVICES 31601	230,834	230,202	632
38T06	-	INSTITUTIONAL SUPPORT 31601	322,797	304,303	18,494
38T07	-	OPERATION & MAINT OF PLANT 31601	399,007	397,995	1,012
38T08	-	SCHOLARSHIPS & FELLOWSHIPS 31601	54,793	54,793	0
38T09	-	CONTINUING EDUCATION 33601	20,000	17,802	2,198
38T10	-	DINING SYSTEM 34601	215,942	212,283	3,659
38T11	-	RESIDENCE HALLS 34602	159,645	128,423	31,222
38T12	-	MARRIED STUDENT HOUSING 34603	30,345	10,365	19,980
38T13	-	STUDENT UNION BUILDING 34604	1,959	1,370	589
38T14	-	STUDENT HEALTH SERVICES 34605	21,156	13,866	7,290
38T15	-	ATHLETIC PROGRAM 34606	26,206	19,987	6,219
38T16	-	TEXTBOOK RENTAL LIBRARY 34607	23,174	18,538	4,636
38T17	-	REFRIGERATOR RENTALS 34608	2,400	1,800	600
38T18	-	CLASS MATERIAL SALES 34609	7,820	7,766	54
38T19	-	CAP & GCWN RENTALS 34610	840	366	474
38T20	-	COLLEGE WORK STUDY 32601	168,076	158,799	9,277
38T21	-	YCC BUREAU OF RECREATION 32604	42,000	40,273	1,727
38T22	-	YCC BUREAU OF LAND MANAGE 32605	30,116	29,082	1,034
38T23	-	STUDENT STORE 34613	32,367	29,510	2,857
38T24	-	CONSUMER ECON ED - SR CITIZENS 32608	9,194	5,153	4,041
38T25	-	WMC ECONOMIC EDUCATION GRNT 32606	760	562	198
38T26	-	MONTANA ARTS COUNCIL GRANT 32612	900	207	693
38T27	-	LIBRARIES & LEARN RES GRNT 32609	3,855	3,113	742
38T28	-	FEDERAL INSTR EQUIP GRANT 32607	2,543	110	2,433
38T29	-	ATHLETIC CAMPS 34611	13,500	0	13,500
TOTAL AGENCY			\$ 2,880,195	\$ 2,739,149	\$ 141,046
AGRICULTURAL EXPER STATION 5109					
UNIVERSITY CURRENT FUND					
38X01	-	UNRES AES GEN OPR 31801	\$ 2,908,736	\$ 2,907,970	\$ 766
38X03	-	UNRES AES REG RESEARCH 31803	391,921	391,921	0
38X05	-	HE145 AES ROBERTS PROPERTY-OTH 31802	750,000	745,560	4,440
38X06	-	UNRES AES HATCH 31804	832,290	832,290	0
38X07	-	UNRES AES US RANGE 31805	637,413	630,272	7,141
38X27	-	FES AES - FERTILIZER 32827	48,600	47,273	1,327
38X28	-	RES AES SALINE SFEP 32828	45,000	34,227	10,773
38X29	-	RES AES TITLE V 32829	13,518	13,518	0
38X91	-	UNRES AES GEN OPR TRANS 31801	65,000	0	65,000
38X92	-	UNRES AES EFA TRANSFERS 31802	7,755	7,755	0
CONTINUED					

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
38X93	- UNRES AES REG RESEARCH	31803	\$ 1	\$ 0	\$ 1
38X94	- UNRES AES HATCH	31804	1	0	1
38X95	- RES AES FERTILIZER	32827	1	0	1
38X96	- RES AES SALINE SEEP	32828	1	0	1
38X97	- RES AES TITLE V TRANS	32829	1	0	1
38X98	- RES AES CS RANGE	31805	1	0	1
TOTAL UNIV CURRENT FUND			5,700,239	5,610,786	89,453
UNIVERSITY PLANT FUND					
78X91	- AES UNEXPENDED PLT	71811	75,000	10,000	65,000
78X92	- AES REP & REPLACE	72811	10,400	4,226	6,174
78X93	- AES PID	73801	955	952	3
78X94	- AES PLANT UNEXP TRANS	71811	21,077	21,077	0
78X95	- AES F & T TRANSFERS	72811	1	0	1
78X96	- AES PID TRANSFERS	73801	1	0	1
TOTAL UNIV PLANT FUND			107,434	36,255	71,179
TOTAL AGENCY			\$ 5,807,673	\$ 5,647,041	\$ 160,632
COOPERATIVE EXTENSION SERVICE 5110					
UNIVERSITY CURRENT FUND					
38W91	- UNRES CES GEN OPR	31701	\$ 1,098,596	\$ 1,098,402	\$ 194
38W92	- UNRES CES SMITH LEVER	31702	1,247,607	1,196,908	50,699
38W93	- RES CES MULTITH	33701	185,000	170,453	14,547
38W94	- RES CES SALINE SEEP	32701	39,710	37,516	2,194
38W95	- RES CES FERTILIZER	32702	45,000	44,994	6
38W96	- RES CES OTHER	32703	705,526	583,284	122,242
38W97	- UNRES CES GEN CTR TRANS	31701	1	0	1
38W98	- UNRES CES SM LU TRANS	31702	1	0	1
38W99	- RES CES SALINE TRANSFERS	32701	1	0	1
38W00	- RES CES FERTILIZER TRANS	32702	1	0	1
38W01	- RES CES OTHER TRANS	32703	1	0	1
TOTAL AGENCY			\$ 3,321,444	\$ 3,131,557	\$ 189,887
SCHOOL FOR THE DEAF & BLIND 5113					
GENERAL FUND					
18275	- HB145 EDUCATION		\$ 492,142	\$ 492,139	\$ 3
18280	- HB145 GENERAL SERVICES		160,719	160,674	45
18284	- HB145 ADMINISTRATION		101,064	101,012	52
18286	- HB145 CARE & CUSTODY		325,645	325,177	468
TOTAL GENERAL FUND			1,079,570	1,079,002	568
FEDERAL AND PRIVATE REVENUE FUND					
48012	- HB145 EDUCATION	04027	408,226	375,401	32,825
48041	- HB145 EDUCATION	04303	75,318	75,318	0
TOTAL FED & PRV REVENUE FUND			483,544	450,719	32,825
TOTAL AGENCY			\$ 1,563,114	\$ 1,529,721	\$ 33,393
MONTANA ARTS COUNCIL 5114					
GENERAL FUND					
18410	- HB145 PROMOTION OF THE ARTS		\$ 57,910	\$ 57,862	\$ 48
18411	- HB145 LOCAL COMMUNITY GRANTS		5,000	5,000	0
18412	- HB145 JEANETTE RANKIN STATUE		5,000	5,000	0
TOTAL GENERAL FUND			67,910	67,862	48
FEDERAL AND PRIVATE REVENUE FUND					
48145	- HB145 PROMOTION OF THE ARTS	04800	21,438	21,434	4
48123	- EA390 2.9% FTE CFTA RESEARCH	04800	19,602	15,149	4,453
TOTAL FED & PRV REVENUE FUND			41,040	36,583	4,457
FEDERAL AND PRIVATE GRANT CLEARANCE FUND					
48145	- AA3516 ARTIST-IN-THE-SCHCCIS	05055	11,886	0	11,886
48145	- AA616 NATL ENDWMT FOR THE ART	05055	13,897	0	13,897
CONTINUED					

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
		TOTAL FED & PRV GRANT CLEARANCE FUND	\$ 25,783	\$ 0	\$ 25,783
		TOTAL AGENCY	\$ 134,733	\$ 104,445	\$ 30,288
LIBRARY COMMISSION	5115				
	GENERAL FUND				
		18274 - HB145 STATE LIBRARY OPERATIONS	\$ 317,000	\$ 316,932	\$ 68
	FEDERAL AND PRIVATE REVENUE FUND				
		48253 - HB145 STATE LIBRARY ONLINE REF	25,000	9,221	15,779
		04469			
		48260 - HB145 STATE LIBRARY OPERATIONS	244,646	242,945	1,701
		04469			
		48557 - PAC49 2.00 FIE/CEIA/THRU 93078	23,420	13,928	9,492
		04469			
		48590 - BA236 PREWHITE HOUSE CONF	13,750	3,413	10,337
		04469			
		TOTAL FED & PRV REVENUE FUND	306,816	269,507	37,309
	FEDERAL AND PRIVATE GRANT CLEARANCE FUND				
		57179 - FEDERATION GRANTS 05405	187,200	187,200	0
		58298 - AA278 FEDERATION GRANTS C5405	234,940	151,296	83,644
		58305 - AA489 F&PRGCF HUMANITIES	9,415	4,900	4,515
		05405			
		TOTAL FED & PRV GRANT CLEARANCE FUND	431,555	343,396	88,159
		TOTAL AGENCY	\$ 1,055,371	\$ 929,835	\$ 125,536
MONT ADV COUNCIL FOR VOC ED	5116				
	FEDERAL AND PRIVATE REVENUE FUND				
		48089 - HB145 ADMINISTRATION 04471	\$ 75,000	\$ 58,318	\$ 16,682
HISTOR SOCIETY OF TRUSTEES	5117				
	GENERAL FUND				
		18266 - HB145 ADMINISTRATION	\$ 103,998	\$ 99,067	\$ 4,931
		18267 - HB145 LIBRARY	107,955	101,413	6,542
		18291 - HB145 MUSEUM & GALLERIES	68,605	64,767	3,838
		18449 - HB145 HISTORIC SITES	25,000	24,333	667
		18450 - HB145 STATE ARCHIVES	91,363	85,708	5,656
		TOTAL GENERAL FUND	396,921	375,288	21,634
	earmarked REVENUE FUND				
		28120 - HB145 MUSEUM & GALLERIES-ACQ	20,000	0	20,000
		02182			
		28105 - HB826 RUSSELL ART-CCAL TAX INT	295,000	77,000	218,000
		02661			
		TOTAL EARMARKED REVENUE FUND	315,000	77,000	238,000
	FEDERAL AND PRIVATE REVENUE FUND				
		48148 - HIST SOC-LIEBY PROJECT C4824	84,415	58,749	25,666
		48527 - HB145 HISTORIC SITES 04672	25,000	25,000	0
		48527 - HB826 RUSSELL ART-PRIV ECNAT	150,000	429	149,571
		04011			
		48643 - BA450 FERR SEE OA475 04672	9,113	963	8,150
		TOTAL FED & PRV REVENUE FUND	268,528	85,141	183,387
	REVOLVING FUND				
		78010 - HB145 PUBLICATIONS & MERCHAND	138,813	133,820	4,993
		C7076			
		78011 - HB145 PUB & MER CST GOODS RSLE	300,000	197,684	102,316
		C7076			
		TOTAL REVOLVING FUND	438,813	331,504	107,309
		TOTAL AGENCY	\$ 1,419,262	\$ 868,933	\$ 550,330
BOARD OF REGENTS OF HIGHER ED	5118				
	GENERAL FUND				
		18286 - HB145 BD OF REGENTS-ADMIN-GF	\$ 14,145	\$ 14,145	\$ 0

**STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
BICENTENNIAL ADMINISTRATION	5120				
FEDERAL AND PRIVATE REVENUE FUND					
48568 - BICENTENNIAL-CLOSE OUT	04122		\$ 3,561	\$ 3,561	\$ 0
DEPARTMENT OF FISH & GAME	5201				
GENERAL FUND					
18229 - HP145 PARKS & RECREATION PROG			\$ 460,975	\$ 460,854	\$ 121
EARMARKED REVENUE FUND					
21055 - F&G PARK LAKE IMP	02131		8,687	2,200	6,487
24147 - F&G CO FISH JOCKO RIVER RESD	02131		22,665	16,562	6,103
24152 - F&G CO GAME LAND ACQUIS DVL	02131		450,000	349,067	100,933
24155 - F&G CO GAME CANYN FERY FACIL	02131		4,750	0	4,750
24164 - F&G CO CSD-HELENA NEW RIDG	02131		607,335	607,335	0
24174 - F&G CO R&P-ACQ DEV WTR ST PKS	02205		100,000	47,214	52,786
24244 - F&G CO FISH-LAKE&STREAM IMERCV	02131		50,000	36,120	13,880
24245 - F&G CO FISH-YS RIV HATCH RGT	02131		10,000	3,497	6,503
24246 - F&G CO FISH-BLUWTR HATCH SIDG	02131		5,000	1,798	3,202
24247 - F&G CO FISH-PRESTON HATCH DVL	02131		50,000	0	50,000
26051 - L/R F&G WM SPGS MACH SHD	02131		4,000	4,000	0
26052 - L/R F&G LAND FOR WLLIFE	02131		12,300	0	12,300
26053 - L/R F&G FOX LKE DIKE SPL	02131		2,000	0	2,000
26054 - L/R F&G FRESNO DIKE FNCE	02131		9,200	1,430	7,770
26056 - L/R F&G NINEPIPE STG SHD	02131		10,000	633	9,367
26059 - L/R F&G FURN HINA CF ELG	02131		4,000	4,000	0
26062 - L/R F&G DEV FSH SML GME	02131		900,000	445,026	454,974
26142 - L/R F&G ACQ & DEV SNOPL	02207		30,000	0	30,000
27271 - F&G PSMT REMOD & LANDSCAP	02131		35,000	33,896	1,104
28058 - HB145 ADMINISTRATION PROGRAM	02131		151,908	148,946	2,962
28060 - HB145 WILDLIFE PROGRAM	02131		4,063,683	4,062,094	1,589
28061 - HB145 FISH PROGRAM	02131		3,055,819	2,687,207	368,619
28064 - HB145 PARKS & RECREATION PROG	02131		378,062	367,569	10,493
28139 - HB145 PARKS & RECREATION PROG	02204		180,000	179,953	47
28140 - HB145 PARKS & RECREATION PROG	02205		348,000	276,619	71,381
28141 - HB145 PARKS & RECREATION PROG	02206		30,000	27,802	2,198
28144 - HB145 PARKS & RECREATION PROG	02207		29,500	29,483	17
28145 - HB145 PARKS & RECREATION PROG	02207		27,500	9,963	17,537
28279 - HB145 PARKS & RECREATION PROG	02036		256,894	208,526	48,368
28296 - HB144 FG-BROWN'S LAKE SCAD	02131		50,000	0	50,000
28297 - HB144 FG-REG HGTR MAINTENANCE	02131		50,000	880	49,120
28298 - HB144 FG-WS MACHINE SHED	02131		2,638	2,185	453
28299 - HB144 FG-ROCK CREEK REC	02131		3,750	0	3,750
28300 - HB144 FG-SITE IMPR HINA	02131		105,250	8,535	96,715
28301 - HB144 FG-FISHING ACCESS DEV	02131		110,000	0	110,000
28302 - HB144 FG-FISHING ACCESS ACQ	02305		790,000	41,200	748,800
28303 - HB144 FG-COAL TAX ACQ	02036		1,200,000	14,164	1,185,837
28304 - HB144 FG-GAME RANGE ACC	02131		600,000	0	600,000
28310 - LA232 HB340/SNOMOBI SFTY EDUC	02017		17,100	9,892	7,208
28311 - LA232 HB340/SNOMOBI DEV & O&M	02017		96,900	43,984	52,916

CONTINUED

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
		TOTAL FARMARKED REVENUE FUND	\$ 13,861,941	\$ 9,671,773	\$ 4,190,169
FEDERAL AND	PRIVATE REVENUE FUND				
42119 -	F&G ACQUIRE & DEVELOP LAND	04522	444,000	384,000	60,000
42131 -	F&G FENCE BEARTOOTH GME PGE	04522	3,606	1,497	2,109
44186 -	F&G GAME-LAND ACQUIS-DVLP	04522	450,000	333,367	116,633
44189 -	F&G CO GAME-CANYN FERRY FRCN	04522	14,250	0	14,250
44198 -	F&G CO R&P-FISH ACCESS SITES	04940	479,443	479,443	0
44200 -	F&G CO R&P-ACQ DEV WTR ST EKS	04186	100,000	47,214	52,786
45298 -	F & G SC SAND REC AREA	04940	520,560	519,247	1,313
46038 -	L/R F&G ACQ & DEV SNOBIF	04186	30,000	0	30,000
46103 -	L/R F&G LAND FOR WILDLIFE	04522	18,450	0	18,450
46105 -	L/R F&G FRESNO DIKE FENCE	04522	13,800	2,145	11,655
46106 -	L/R F&G WM SPGS MACH SHD	04522	6,000	6,000	0
46107 -	L/R F&G FOX LKE DIKE SPI	04522	3,000	0	3,000
46109 -	L/R F&G NINEPIPE SIG SHD	04522	15,000	949	14,051
46158 -	L/R F&G DEV FSH SML GME	04940	900,000	445,026	454,974
46229 -	BOB HEADWATER BICEN PROJECT	04186	250,000	246,316	3,684
48102 -	HB145 WILDLIFE RECREAM	04522	2,044,302	1,579,374	464,928
48104 -	HB145 PARKS & RECREATION PROJ	04820	55,000	54,999	1
48108 -	HB145 FISH PROGRAM	04522	1,052,817	829,596	223,221
48156 -	HB145 PARKS & RECREATION PROJ	04940	208,891	206,657	234
48157 -	HB145 ADMINISTRATION PROGRAM	04940	19,083	19,075	8
48506 -	HB144 FG-PICTOGRAPH CAVES	04186	10,000	34	9,966
48507 -	HB144 FG-WS MACHINE SHED	04522	3,938	3,259	679
48508 -	HB144 FG-ROCK CREEK REC	04940	3,750	0	3,750
48509 -	HB144 FG-BANNACK ST MONUMENT	04186	40,000	11,016	28,984
48510 -	HB144 FG-CONEY REC AREA	04186	100,000	0	100,000
48511 -	HB144 FG-SLUICE BX MONUMENT	04186	14,000	868	13,132
48512 -	HB144 FG-NAT BRIDGE MONUMENT	04186	65,000	16,949	48,051
48513 -	HB144 FG-CHINAMEN'S GULCH	04186	55,000	0	55,000
48514 -	HB144 FG-BEARTOOTH REC AREA	04186	43,000	2,635	40,365
48515 -	HB144 FG-GIANT SPRINGS	04186	140,000	28,941	111,059
48516 -	HB144 FG-TONGUE RIVER REC AREA	04186	200,000	0	200,000
48517 -	HB144 FG-NELSON CREEK REC AREA	04186	100,000	472	99,528
48518 -	HB144 FG-PLACID LAKE REC AREA	04186	280,000	20,076	259,924
48519 -	HB144 FG-DEWEY'S BAY	04186	200,000	0	200,000
48520 -	HB144 FG-PONDEROSA ST MONUMENT	04186	190,000	0	190,000
48521 -	HB144 FG-SALMON LAKE	04186	275,000	19,573	255,427
48522 -	HB144 FG-FISHING ACCESS DEV	04940	110,000	0	110,000
48523 -	HB144 FG-FISHING ACCESS ACQ	04940	790,000	0	790,000
48524 -	HB144 FG-COAL TAX ACQ	04186	1,200,000	51,000	1,149,000
48525 -	HB144 FG-GAME RANGE ACQ	04522	600,000	0	600,000
48532 -	HB836 ACQ OF WILD HORSE ISLAND	04186	2,000,000	300,000	1,700,000
48560 -	PARKS-CETA	04940	12,894	5,612	7,282
48561 -	WILDLIFE-CETA	04522	38,894	38,673	221
48562 -	FISH-CETA	04522	46,669	46,245	424
48596 -	BA111 .83 FTE CMR IMPACT PLAN	04522	15,281	10,478	4,803
48588 -	EA232 BOP FUNDS	04186	50,000	0	50,000
CONTINUED					

STATEMENT OF APPROPRIATIONS  
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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
		CONTINUED			
	48650 - BA495 04522	EMERGENCY DROUGHT RELIEF	\$ 17,260	\$ 236	\$ 17,024
	TOTAL FED & PRV REVENUE FUND		13,228,888	5,712,972	7,515,916
	REVCLVING FUND				
	78161 - AA245 07020	MCNT OUTDOORS MAGAZINE	130,521	129,507	1,014
	78162 - AA246 07020	MCNT OUTDOORS MAGAZINE	85,162	85,125	37
	78163 - AA247 07020	MCNT OUTDOORS MAGAZINE	40,240	38,524	1,716
	TOTAL REVCLVING FUND		255,923	253,156	2,767
	TOTAL AGENCY		\$ 27,807,727	\$ 16,098,755	\$ 11,708,973
DEPT HEALTH & ENVIRON SCIENCES	5301				
	GENERAL FUND				
	12259 -	DEPT OF HEA WTR POL	\$ 2,796,957	\$ 2,633,338	\$ 163,619
	18203 - HB145	COMMUNICABLE DISEASE	128,255	122,564	5,691
	18215 - HB145	MANAGEMENT SERVICES	401,956	401,904	52
	18240 - HB145	COMP HEALTH PLANNING	131,580	131,458	122
	18245 - HB145	HEALTH CARE FAC & MNPWR	227,035	213,531	13,504
	18247 - HB145	HEALTH SERVICES	737,578	701,352	36,226
	18256 - HB145	ENVIRONMENTAL HEALTH	1,125,772	1,038,768	87,004
	TOTAL GENERAL FUND		5,549,133	5,242,915	306,218
	EARMARKED REVENUE FUND				
	28164 - HB145	ENVIR HEALTH - JUNK CAR	900,000	711,943	188,057
	28189 - HB145	WATER & WASTE WATER CP	12,339	12,120	219
	28209 - HB145	ENVIR HEALTH - SUBDIV	175,000	150,501	24,499
	28262 - HB145	ENVIR HEALTH - VARIANCES	100,000	65,022	34,978
	28271 - HB250	HEALTH EFFECTS STUDY	535,000	441,589	93,411
	28272 - HB145	ENVIR HEALTH - ENV IMP	66,033	29,391	36,642
	TOTAL EARMARKED REVENUE FUND		1,798,372	1,410,566	377,806
	FEDERAL AND PRIVATE REVENUE FUND				
	48039 - HB145	HEALTH SERVICES - FEES	45,000	43,918	1,082
	48054 - HB145	COMMUNICABLE DISEASE	309,542	278,889	30,653
	48055 - HB145	COMP HEALTH PLANNING	272,600	238,980	33,620
	48056 - HB145	HEALTH SERVICES 04413	8,993,619	5,829,291	3,164,328
	48057 - HB145	ENVIRONMENTAL HEALTH	2,065,596	1,814,444	251,152
	48058 - HB145	HEALTH CARE FAC & MNPWR	1,151,647	967,450	184,197
	48060 - HB145	MANAGEMENT SERVICES	377,299	342,990	34,309
	48438 - HB145	DPT OF HEALTH - TITLE XX	270,000	233,625	36,375
	TOTAL FED & PRV REVENUE FUND		13,485,305	9,749,587	3,735,718
	FEDERAL AND PRIVATE GRANT CLEARANCE FUND				
	58082 -	DEPT OF HLTH HILL BUR CONST	1,000,000	874,471	125,529
	58084 -	DEPT OF HEALTH MERIT SYSTEM	30,350	30,350	0
	58104 -	DEPT OF HEALTH 3140 05402	95,000	93,303	1,697
	TOTAL FED & PRV GRANT CLEARANCE FUND		1,125,350	998,124	127,226
	PCND PROCEEDS & INSURANCE CLEARANCE FUND				
	81145 -	EA593 HP708/SOLID WASTE GRANTS	200,000	134,740	65,260
	TOTAL AGENCY		\$ 22,148,160	\$ 17,535,932	\$ 4,612,228

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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
DEPARTMENT OF HIGHWAYS 5401					
EARMARKED REVENUE FUND					
	21070	- HWY COMPLEX ACQ & A & E FEES 02138	\$ 27,203	\$ 0	\$ 27,203
	22178	- DEPT OF HIGHWAYS MAT & EQUIP 02138	1,068,405	477,550	590,855
	24145	- HWY CITY-CTY ICCAI ASSISTANCE 02138	2,168,129	1,880,024	288,106
	24182	- HIGHWAYS CO MINCF ALTERATIONS 02138	57,500	57,500	0
	24200	- HIGHWAYS CO CONST SDHSE RGRS 02138	15,000	275	14,725
	24207	- HIGHWAYS CO CONST WEH STACBT 02138	125,000	0	125,000
	24210	- HIGHWAYS CO CONST SDHSE PITWD 02138	10,000	0	10,000
	24213	- HIGHWAYS CO CONST SDHSE LPNCO 02138	15,000	1,125	13,875
	24233	- HIGHWAYS CO CONST SDHSE DRIG 02138	10,000	0	10,000
	24235	- HIGHWAY CO CONST WEI STABNR 02138	125,000	0	125,000
	24236	- HIGHWAY CO CONST GAR WLFENT 02138	24,100	0	24,100
	24314	- MOTOR PCCI COMPLEX CONSTR 02138	227,000	170,815	56,185
	27234	- HWY COAL AREA HWY IMPROVEMENT C2270	5,908,195	0	5,908,195
	28069	- HB145 HWY PRECONSTRUCTION 02138	3,504,449	3,331,739	172,710
	28070	- HB145 HWY TRAVEL PROMOTION 02138	640,160	635,972	4,188
	28071	- HB145 HWY MAINTENANCE 02138	23,249,605	23,167,810	81,795
	28072	- HB145 HWY CONSTRUCTION 02138	22,463,521	22,327,295	136,226
	28073	- HB145 HWY GENERAL OPERATIONS 02138	4,615,221	4,391,498	223,723
	28234	- HB145 HWY CONSTRUCTION C2270	3,839,144	0	3,839,144
	28240	- HWY COMPLEX-SINKING FD TRANSF 02138	550,000	550,000	0
	28270	- HB145 HWY EQUIPMENT 02138	1,752,000	1,751,369	631
TOTAL EARMARKED REVENUE FUND			70,394,632	58,742,972	11,651,661
FEDERAL AND PRIVATE REVENUE FUND					
	48051	- HB145 HWY CONSTRUCTION C4410	78,749,217	78,066,389	682,828
	48052	- HB145 HWY GENERAL OPERATIONS 04410	1,601,730	1,537,941	63,789
	48053	- HB145 HWY PRECONSTRUCTION C4410	7,026,579	6,825,331	201,248
TOTAL FED & PRV REVENUE FUND			87,377,526	86,429,661	947,865
REVOLVING FUND					
	78012	- HB145 HWY MOTOR POOL 07078	633,444	566,984	66,460
	78021	- HB145 HWY EQUIPMENT 07235	5,619,429	5,606,832	12,597
TOTAL REVOLVING FUND			6,252,873	6,173,816	79,057
TOTAL AGENCY			\$164,025,031	\$151,346,449	\$ 12,678,583
DEPARTMENT OF STATE LANDS 5501					
GENERAL FUND					
	18036	- HB145 OPERATIONS	\$ 925,453	\$ 841,204	\$ 84,249
	18039	- HB145 IN LIEU TAXES	190,000	190,000	0
TOTAL GENERAL FUND			1,115,453	1,031,204	84,249
EARMARKED REVENUE FUND					
	28040	- HB145 RESOURCE DEVELOPMENT 02114	401,955	162,541	239,414
	28267	- HB145 RECLAMATION 02173	22,000	22,000	0
	28289	- HB145 LAND ADMINISTRATION 02304	15,000	6,191	8,809
	28290	- HB145 SALINE SEEP 02304	100,000	99,331	669
TOTAL EARMARKED REVENUE FUND			538,955	290,063	248,892
FEDERAL AND PRIVATE REVENUE FUND					
	48184	- HB145 CENTRAL MANAGEMENT C4018	6,033	4,292	1,741
	48538	- BENTONITE STUDY 04018	31,131	9,467	21,664
CONTINUED					



**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
48539 -	ACCELERATED SOILS STUDY	C4018	\$ 157,690	\$ 90,697	\$ 66,993
48540 -	F P & L FIS	04018	53,166	46,884	6,302
48541 -	ASARCO FIS	C4018	110,779	84,934	25,845
48542 -	WESTERN ENERGY FIS	04018	12,779	5,869	6,910
48543 -	MCNICO FIS	04018	272,343	40,392	231,951
48544 -	SHELL OIL FIS	C4018	60,848	60,753	95
48576 -	BA078 WARD DEV CCRF FIS	STMT 04018	9,134	0	9,134
48659 -	BA569 PEABODY CCAL FIS	04018	61,266	51,516	9,750
TOTAL FED & PRV REVENUE FUND			775,189	394,804	380,385
TOTAL AGENCY			\$ 2,429,597	\$ 1,716,071	\$ 713,526
DEPARTMENT OF LIVESTOCK 5603					
GENERAL FUND					
18023 -	HB145 RAPIES & RCDENT		\$ 53,137	\$ 51,764	\$ 1,373
18025 -	HB145 MILK & EGG PROGRAM		124,250	118,524	5,726
18026 -	HB145 DIAGNOSTIC LAB		224,786	219,330	5,456
18030 -	HB145 ANIMAL HEALTH ADM		33,778	32,406	1,372
18031 -	HB145 CENTRAL SERVICES		41,112	40,596	516
18444 -	HB145 DISEASE CONTROL		43,157	25,331	17,826
18469 -	HB834 ALLOCATION-OA330		10,568	0	10,568
18490 -	QA391 FISH & GAME FUNDS REIME		10,000	10,000	0
TOTAL GENERAL FUND			540,788	497,951	42,837
EARMARKED REVENUE FUND					
28127 -	HB145 CENTRAL SERVICES	C2149	24,118	24,115	3
28128 -	HB145 PREDATORY ANIMAL CONTROL		149,470	108,007	41,463
28109 -	HB145 INSPECTION & CONTROL		1,154,220	1,121,212	33,008
28110 -	HB145 CENTRAL SERVICES	C2151	84,102	84,098	4
28111 -	HB145 DISEASE CONTROL	C2151	388,416	384,811	3,605
28112 -	HB145 DIAGNOSTIC LAB	C2151	154,418	154,418	0
28113 -	HB145 ANIMAL HEALTH ADM	C2151	39,663	39,650	13
28307 -	LIVESTOCK-DISEASE CONTROL		35,000	24,185	10,815
28312 -	QA392 FISH & GAME FUNDS REIME		70,000	69,449	551
TOTAL EARMARKED REVENUE FUND			2,099,407	2,009,945	89,462
FEDERAL AND PRIVATE REVENUE FUND					
48224 -	HB145 MILK & EGG PROGRAM		12,937	12,933	4
48432 -	HB145 CENTRAL SERVICES	C4001	22,200	20,797	1,403
48545 -	LIVESTOCK-DISEASE CONTROL		52,013	41,649	10,364
TOTAL FED & PRV REVENUE FUND			87,150	75,379	11,771
TOTAL AGENCY			\$ 2,727,345	\$ 2,583,275	\$ 144,070
DEPT OF NAT RESOURCES & CONSER 5706					
GENERAL FUND					
18187 -	HB145 DNR WATER RESOURCES		\$ 1,670,576	\$ 1,661,268	\$ 9,308
18184 -	HB145 DNR CENTRALIZED SERVICES		788,611	782,951	5,660
18197 -	HB145 DNR RESOURCE DIST SUPER		228,559	227,024	1,535
18231 -	HB145 DNR FOREST RESOURCES		2,482,952	2,430,556	52,396
18250 -	HB145 DNR ENERGY PLANNING		195,000	194,502	498
TOTAL GENERAL FUND			5,365,698	5,296,301	69,397
EARMARKED REVENUE FUND					
28027 -	HB145 DNR FOREST RESOURCES		61,803	50,936	10,867
28115 -	HB145 DNR FOREST RESOURCES		729,150	621,800	107,350
28116 -	HB145 DNR FOREST RESOURCES		60,115	59,645	470
28157 -	HB145 DNR OIL & GAS REG	02219	329,010	302,851	26,159
28158 -	HB145 DNR CENTRALIZED SERVICES		32,528	32,510	18
28165 -	HB145 DNR CENTRALIZED SERVICES		2,000	481	1,519
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
28166 -	HB145	DNR RESOURCE DIST SUPER	\$ 21,865	\$ 18,325	\$ 3,540
28188 -	HB145	DNR WATER RESOURCES	124,306	28,138	96,168
28190 -	HB145	DNR ENERGY PLANNING	485,767	100,272	385,495
28232 -	HB145	DNR ENERGY PLANNING	811,609	664,379	147,230
28295 -	HB144	OIL-GAS OFFICE-WHSE	423,200	73,598	349,602
28308 -	STATE	LANDS BRIDGE REPAIR	48,000	37,350	10,650
	C2100				
TOTAL EARMARKED REVENUE FUND			3,129,353	1,990,285	1,139,068
FEDERAL AND PRIVATE REVENUE FUND					
48029 -	HB145	DNR WATER RESOURCES	449,240	347,872	101,368
48070 -	HB145	DNR FOREST RESOURCES	1,593,023	1,592,962	61
48087 -	HB145	DNR FOREST RESOURCES	321,617	218,127	103,490
48359 -	HB145	DNR CENTRALIZED SERVICES	90,829	81,975	8,854
48361 -	HB145	DNR WATER RESOURCES-CETA	352,350	211,915	140,435
48362 -	HB145	DNR FOREST RES-CETA	1,001,743	779,818	221,925
48364 -	HB145	DNR RESOURCE DIST SUPER	11,550	8,419	3,131
48492 -	HB145	DNR CENTRALIZED SERVICES	182,403	174,690	7,713
48529 -	BA294	.70 CETA-RSRC DIST SUPRV	8,213	5,607	2,606
	C4441				
TOTAL FED & PRV REVENUE FUND			4,010,968	3,421,385	589,583
BOND PROCEEDS & INSURANCE CLEARANCE FUND					
68022 -	HB708	BCULDER RIVER RES 06001	250,000	0	250,000
68135 -	HB708	WEST BENCH IRRIGATION	90,000	90,000	0
68136 -	HB708	SOLID WASTE MANAGEMENT	200,000	0	200,000
68137 -	HB708	LCAN SOLID WASTE 06001	2,000,000	0	2,000,000
68138 -	HB708	NEVADA CR DAM 06001	50,000	50,000	0
68139 -	HB708	DNR WATER RESOURCES RRD	20,000	20,000	0
68140 -	P R D	LCANS 06001	1,047,000	0	1,047,000
TOTAL BOND PROC & INS CLEARANCE FUND			3,657,000	160,000	3,497,000
TOTAL AGENCY			\$ 16,163,019	\$ 10,867,971	\$ 5,295,048
DEPARTMENT OF REVENUE 5801					
GENERAL FUND					
18158 -	HB145	REV LEGAL	\$ 160,230	\$ 151,993	\$ 8,237
18162 -	HB145	REV DATA PROCESSING DIV	328,592	314,875	13,717
18172 -	HB145	REV CCRECFATION TAX	359,833	352,055	7,778
18179 -	HB145	REV PROPERTY VALUATION	7,514,403	7,501,321	13,082
18214 -	HB145	REV DIPECTORS OFFICE	109,036	100,886	8,150
18217 -	HB145	REV MISCELLANEOUS TAXES	226,503	224,165	2,338
18220 -	HB145	REV INCOME TAX	1,097,451	1,087,498	9,953
18225 -	HB145	REV INVESTIGATION DIV	228,193	174,012	54,181
18233 -	HB145	REV OPERATIONS DIV	202,009	195,379	6,630
18234 -	HB145	REV RESEARCH	142,800	142,330	470
18235 -	HB145	REV AUDIT & ACCOUNTING	392,740	392,420	320
18301 -	HB145	REV INHERITANCE TAX	112,519	102,140	10,379
18419 -	HB828	REV PROPERTY TAX RELIEF	14,331,557	13,982,257	349,300
18470 -	QA427	HB828 AID FROM PRG 15	168,443	159,072	9,371
TOTAL GENERAL FUND			25,374,309	24,880,402	493,907
EARMARKED REVENUE FUND					
28022 -	HB145	REV MISCELLANEOUS TAXES	36,378	30,047	6,331
28023 -	HB145	TAX TRANSFER-CITIES	1,124,474	1,119,130	5,344
28087 -	HB145	REV MOTOR FUEL TAX	382,215	360,702	21,513
	C2136				
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
28096 -	HB145	REV DIRECTORS OFFICE	\$ 59,580	\$ 59,580	\$ 0
28206 -	HB145	REV INHERITANCE TAX	19,385	18,701	684
	C2087				
TOTAL EARMARKED REVENUE FUND			1,622,032	1,588,160	33,872
FEDERAL AND PRIVATE REVENUE FUND					
48141 -	HB145	REV AUDIT & ACCOUNTING	48,916	44,845	4,071
	04007				
48142 -	HB145	REV INVSTG CHILD SUPPORT	414,721	361,527	53,194
	04754				
48167 -	HB145	REV WELFARE FRAUD 04002	8,783	2,754	6,029
48355 -	HB145	REV CHILD SUPPORT ENFOR	31,924	31,924	0
	04002				
48356 -	HB145	REV INVSTG WELFARE FRAUD	110,287	41,035	69,252
	04754				
48601 -	BA298	3.0 CETA-INVSTG DIV	12,278	10,012	2,266
	04754				
48631 -	PA411	PROPERTY TAX CETA PSE	524,987	373,324	151,663
	04021				
48634 -	PA426	CETA-PSE REAPP 04021	177,125	63,223	113,902
TOTAL FED & PRV REVENUE FUND			1,329,021	926,644	400,377
REVOLVING FUND					
78005 -	HB145	REV MOTOR FUEL TAX	7,200	1,754	5,446
	07061				
78041 -		REVENUE-CENTRAL SUPPLY 07243	110,000	81,263	28,737
78042 -		REVENUE-LIQUOR PURCHASE RA	31,697,090	27,879,165	3,817,925
	07154				
78043 -		LIQUOR TAX-CITIES & CNTIES RA	2,744,550	2,713,257	31,293
	07154				
78045 -		REVENUE-LIQUOR EXCISE TAX	6,500,000	5,863,370	636,630
	07154				
78046 -		REVENUE-LIQUOR PROFITS 07154	9,869,767	7,424,819	2,444,948
78065 -		TRANSFER OF LIQUOR LIC TAX	1,544,552	1,221,413	323,139
	07154				
78136 -		REVENUE-DATA PROC 07153	136,919	136,276	643
78139 -	HB145	REV LIQUOR DIVISION	4,760,084	4,646,299	113,785
	07154				
78140 -	HB145	REV DATA PROCESSING DIV	155,656	155,656	0
	07154				
78141 -	HB145	REV INVESTIGATION DIV	143,669	137,812	5,857
	07154				
TOTAL REVOLVING FUND			57,669,487	50,261,084	7,408,404
TOTAL AGENCY			\$ 85,994,849	\$ 77,658,290	\$ 8,336,560
DEPARTMENT OF ADMINISTRATION 6101					
GENERAL FUND					
16288 -		VIETNAM HONORARIUM	\$ 200,000	\$ 15,853	\$ 184,147
17500 -	LA266	SEAS FRCJ/RE143/RE:17414	300,000	293,103	6,897
18007 -	HB145	TREASURER	137,108	137,108	0
18008 -	HB145	PERSONNEL	708,067	694,529	13,538
18009 -	HB145	PURCHASING	261,393	254,923	6,470
18012 -	HB145	MANAGEMENT SYSTEMS	201,073	200,987	86
18015 -	HB145	GENERAL SERVICES	733,840	733,840	0
18016 -	HB145	ARCHITECTURE & ENG	200,473	163,576	36,897
18020 -	HB145	ACCOUNTING	622,117	619,733	2,384
18052 -	HB145	CENTRAL ADMINISTRATION	202,627	184,737	17,890
18130 -	HB145	PRISONER TRANSPORTATION	85,000	84,998	2
18131 -	HB145	RECORDS MANAGEMENT	85,652	82,722	2,930
18132 -	HB145	INSURANCE & LEGAL	605,166	601,874	3,292
18300 -	FA563	EMERGENCY & DISASTER	600,000	600,000	0
18422 -	HB145	BUILDING CODES	54,468	53,886	582
18423 -	HB145	TRAMWAY	7,400	6,996	404
TOTAL GENERAL FUND			5,004,384	4,728,842	275,542
EARMARKED REVENUE FUND					
28029 -	HB145	INSURANCE U MILLAGE	282,491	282,491	0
	02106				
28068 -	HB145	TREAS 84-1847 CITIES	3,550,000	3,550,000	0
	02138				
28074 -	HB145	TREAS 84-1847 COUNTY	2,950,000	2,950,000	0
	02138				
28093 -	AIC	PUBLIC TRANS COUNTIES	75,000	75,000	0
	02138				
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
28203	- HB145	WORK COMP JUDGE 02012	\$ 155,960	\$ 154,743	\$ 1,217
28306	- HB799	CAPITCL ART RESTORATION 02036	50,000	1,785	48,215
TOTAL EARMARKED REVENUE FUND			7,063,451	7,014,019	49,432
FEDERAL AND PRIVATE REVENUE FUND					
48030	- HB145	PERSONNEL 04080	113,603	86,216	27,387
48035	- HB145	GENERAL SERVICES 04120	172,926	70,488	102,438
48228	- PERSONNEL - CETA	04052	27,239	22,841	4,398
48271	- HB145	COMMUNICATIONS 04780	18,000	2,676	15,324
48546	- RECORDS MGMT-CETA	04052	18,368	17,648	720
48563	- SURPLUS PROPERTY-CETA	04052	20,690	19,365	1,325
48564	- GENERAL SERV-CETA	04052	34,976	21,628	13,348
48578	- BA100	CETA/RADIC ELEC/78153	8,500	748	7,752
48612	- BA338	1.00 FTE ENERGY CCNS 04009	15,000	6,601	8,399
48615	- BA354	1 FTE ENERGY CONS PROG 04009	20,812	11,114	9,698
48633	- BA423	1 FTE/CETA 04052	7,509	2,164	5,345
48682	- BA591	TRNG CF BLDG INSPC OFFLS 04009	6,500	2,689	3,811
TOTAL FED & PPV REVENUE FUND			464,123	264,178	199,945
REVOLVING FUND					
78028	- HB145	PERSONNEL-IPA TRAINING 07254	47,000	46,725	275
78050	- COMPUTER SERVICES DIV	07159	2,824,307	2,250,531	573,776
78051	- HB145	GEN SERV REPRODUCTION 07238	1,716,963	929,806	787,157
78052	- HB145	BUILDING CCDES 07242	503,092	378,162	124,930
78053	- HB145	ARCHITECTURE & ENG 07245	203,912	180,785	23,127
78056	- HB145	COMMUNICATIONS 07258	1,920,632	1,915,132	5,500
78057	- HB145	INVESTMENTS 07260	304,851	304,362	489
78058	- HB145	GEN SERV BLDG & GROUNDS 07264	506,441	458,896	47,545
78068	- HB145	RECORDS MANAGEMENT 07270	95,883	91,523	4,360
78137	- HB145	GEN SERV SPS BUILDING 07263	265,346	254,979	10,367
78142	- HB145	PERSONNEL-SYSTEM DVLPMT 07006	102,804	96,224	6,580
78143	- HB145	INSURANCE & LEGAL 07253	1,628,592	1,119,750	508,842
78144	- HB145	BOARD OF HOUSING 07005	112,892	112,203	689
78150	- HB144	MITCHELL BLDG CCPL 07159	130,000	0	130,000
78151	- HB145	SURPLUS PROPERTY 07007	93,447	86,928	6,519
78153	- HB145	COMMUNICATIONS-MW 07265	305,543	259,598	45,945
78159	- INFO SYSTEMS DIV	07159	899,447	805,296	94,151
78164	- BA430	SBAS UPGRADE FA 07004	150,000	64,101	85,899
TOTAL REVOLVING FUND			11,811,152	9,355,001	2,456,151
TOTAL AGENCY			\$ 24,343,110	\$ 21,362,040	\$ 2,981,070
MERIT SYSTEM BUREAU 6103					
EARMARKED REVENUE FUND					
28278	- HB145	MERIT SYSTEM 02208	\$ 180,293	\$ 150,797	\$ 29,496
FEDERAL AND PRIVATE REVENUE FUND					
48567	- MERIT SYSTEM - CETA	04766	54,460	41,793	12,667
TOTAL AGENCY			\$ 234,753	\$ 192,590	\$ 42,163
PUBLIC EMPLOYEES RETIREMENT BD 6104					
GENERAL FUND					
18126	- HB145	PERS	\$ 2,000	\$ 2,000	\$ 0
EARMARKED REVENUE FUND					
28049	- HB145	PERS 02122	439,011	438,654	357
TOTAL AGENCY			\$ 441,011	\$ 440,654	\$ 357

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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
TEACHERS RETIREMENT BOARD	6105				
	EARMARKED REVENUE FUND				
28143 -	HB145	TEACHERS RETIREMENT	\$ 243,527	\$ 233,582	\$ 9,945
	02077				
STATE TAX APPEALS BOARD	6106				
	GENERAL FUND				
18125 -	HB145	STAB	\$ 172,958	\$ 172,958	\$ 0
LONG RANGE RIDG PLAN	6107				
	EARMARKED REVENUE FUND				
26214 -	HWY-UPGRADE	PRESENT FACILTY	\$ 129,350	\$ 37,780	\$ 91,570
	02138				
26215 -	HWY-EQUIPMENT	GARAGE HAMILTN	42,000	7,100	34,900
	02138				
26216 -	HWY-EQUIP	GARAGE SUMMIT	75,000	6,650	68,350
26217 -	HWY-EQUIP	GAR McDONALD PASS	52,000	0	52,000
	02138				
26220 -	HWY-SAND	HOUSE AT HARLEM	15,000	0	15,000
	02138				
26221 -	HWY-EQUIP	GARAGE-MALTA	32,000	0	32,000
26223 -	HWY-SAND	HOUSE PROACUS	26,150	100	26,050
26224 -	HWY-EQUIP	GARAGE WINNETT	24,800	0	24,800
	02138				
26225 -	HWY-EQUIP	GARAGE PHILLIPSEG	32,000	0	32,000
	02138				
26227 -	HWY-SAND	HOUSE ECZEMAN	24,000	336	23,664
26230 -	HWY-SAND	HOUSE PEAVERSLEDGE	18,500	280	18,220
	02138				
26231 -	HWY-GARAGE	WHT SULPHUR SP	30,000	0	30,000
	02138				
28292 -	HB144	HWY REPAIR-SAFETY	150,000	0	150,000
28293 -	HB144	HIGHWAY MNT FACILITIES	317,500	97,270	220,230
	02138				
TOTAL EARMARKED REVENUE FUND			968,300	149,516	818,784
FEDERAL AND	PRIVATE REVENUE FUND				
42015 -	DEPT ADMIN	ADJ GEN HANGAR	479,473	472,615	6,858
	04530				
4232 -	DEPT ADMIN	UM YELLOW BAY	385,250	375,685	9,565
	04530				
44192 -	D OF A	RENOVATE & LAND ACQUIS	390,000	370,212	19,788
	04530				
44183 -	F&G AC	DEV ST LAND BASED PK	193,500	182,787	10,713
	04530				
44211 -	DA ST	PRISON CONSTR NEW PRIS	4,400,000	4,400,000	0
	04601				
44223 -	DA HIGH	PAT CONTR HDQ GLEN	105,375	13,991	91,384
	04601				
44345 -	WARM	SPRINGS MEDICARE	155,165	155,165	0
44346 -	CENTER	FOR AGED FORM	193,338	193,338	0
45281 -	DA	GALEN ST HOS SEWCHL	14,250	14,250	0
46136 -	*L/R	E/A CAP CCMP DEV LD	100,000	100,000	0
	04120				
46111 -	*L/R	MSU 7TH&8TH FLOORS	115,000	115,000	0
46112 -	*L/R	MSU REM 4TH LIBRARY	50,000	50,000	0
	04530				
46114 -	*L/R	INST WS CST SEW DIS	375,000	0	375,000
	04530				
46115 -	*L/R	MIL AFF ARMORY MISS	627,000	583,904	43,096
	04530				
46117 -	*L/R	F&G DEV STATE PARKS	220,000	207,119	12,881
	04530				
46118 -	*L/R	F&G BANNACK MONUMEN	36,820	36,820	0
	04530				
46119 -	*L/R	F&G L&C STATE PK II	75,000	4,221	70,779
	04530				
46120 -	*L/R	INST BLDR SEWER SYS	200,000	0	200,000
	04530				
46121 -	*L/R	INST C/O TWO NBS HM	500,000	0	500,000
	04530				
46122 -	*L/R	F&G MAKESHKA ST PK	56,500	56,500	0
	04530				
47444 -	*L/R	TRF TO L/R EPICA	3,921,724	3,921,724	0
48444 -	HB144	TRF TO 06142 PER SEC 12	523,123	523,123	0
	04601				
48444 -	HB144	IM-LIBRARY COMPLETION	1,800,000	1,005,057	794,943
	04530				
48445 -	HB144	DE-LAW LIBRARY	1,300,000	257,749	1,042,251
48446 -	HB144	NTI GUARD ROSES	28,500	0	28,500
	04530				

CONTINUED

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
		CONTINUED			
48497 -	HB144 C4530	NTL GD ARMCRY CULBERTSON	\$ 367,000	\$ 0	\$ 367,000
48498 -	HB144 C4530	NTL GD AVIATION ADTN-HIN	589,000	0	589,000
48499 -	HB144 C4530	NTL GUARD ARMCRY VLIS	11,250	0	11,250
48500 -	HB144 C4530	NTL GUARD INT DETECTION	19,000	0	19,000
48502 -	HB144 C4120	CAPTL LAND ACQ-IMFR	50,000	0	50,000
48503 -	HB144 C4120	MURAL PRESERVATION	15,000	0	15,000
48504 -	HB144	VO TECH BILLINGS 04530	750,000	0	750,000
48594 -	OA270 C4530	NEW AUDITORIUM-MCMST	500,000	99,200	400,792
48651 -	BA514	AUD-SUP-LIB MCMST 04530	35,000	0	35,000
TOTAL FED & PRV REVENUE FUND			18,581,268	13,138,468	5,442,800
PCND PROCEEDS & INSURANCE CIPARANCE FUND					
61047 -	DA 06142	RENOVATION PROJ GAIEN	41,443	41,443	0
61050 -	DA 06142	CARBON HILLS PROJ FINE HS	94,996	94,996	0
62015 -	DEPT 06142	ADMIN NMC NEW LIBRARY	20,000	2,663	17,331
62018 -	DEPT 06142	ADMIN UM SCI COMPLEX	228,075	228,075	0
62019 -	DEPT 06142	ADMIN UM YELICW PAY	175,682	175,222	459
62020 -	DEPT 06142	ADMIN UM CLINICAL SEFV	400,000	400,000	0
62049 -	D A 06142	LRBF WRM SPRINGS WRRN KAN	345,000	340,796	4,204
62061 -	D A 06142	LRBP ADJ GEN HANGAR	44,636	43,683	953
63003 -	D A 06142	GALEN MISC REPAIRS	61,652	61,652	0
64000 -	VC-TECH 06142	CENTER GT FALLS	1,000,000	979,077	20,923
64004 -	REMODEL 06142	ADD MITCHELL BLDG DA	1,877,000	1,841,750	35,250
64014 -	NMC 06142	CURBS SIDEWALKS IMPROVEMT	95,990	95,990	0
64015 -	UM 06142	MAJOR MAINT & RENOVATE	407,886	407,886	0
64016 -	UM 06142	RENOVATE OLD LIBRARY	1,500,000	1,451,273	48,727
64018 -	F&G 06142	IMPROVE MISC STATE PARKS	193,500	184,087	9,413
64021 -	BLDR 06142	RVR SCH REN HCSP PHAS II	285,000	85,427	199,573
64022 -	BLDR 06142	RVR SCH REN CCTAGES	95,000	69,865	25,135
64023 -	BLDR 06142	RVR SCH REN LAUNDRY	75,000	75,000	0
64032 -	PINE 06142	HILLS CAMPUS FIRE ALARM	40,006	40,006	0
64033 -	WARM 06142	SPGS HCSP FIRE PROTECTN	80,000	74,121	5,879
64034 -	WARM 06142	SPGS HOSP MEDICARE MEDIC	100,724	100,724	0
64037 -	WARM 06142	SPGS HCSP REPAIR GATES	5,000	3,915	1,085
64038 -	WARM 06142	SPGS HCSP FOOT NURSE HOM	25,703	25,703	0
64039 -	WARM 06142	SPGS HCSP CONNECT HEAT	19,532	19,532	0
65000 -	DA 06142	HELENA OFF BLDG F&G	50,000	50,000	0
66004 -	*L/R 06142	REV CST WHSE & ADMN	1,920,000	1,866,196	53,804
66005 -	*L/R 06142	MIL AFF ARMCRY MISS	250,000	242,240	7,760
66006 -	*L/R 06142	MIL AFF MIL, GLEN, SI	154,000	120,821	33,179
66009 -	*L/R 06142	NR COMPLEX KALISPELL	156,326	156,326	0
66010 -	*L/R 06142	INST WS RV GNL HCSP	54,017	54,017	0
66011 -	*L/R 06142	INST WS CST SEW DIS	125,000	0	125,000
66013 -	*L/R 06142	INST WS LAUNDRY	522,189	502,547	19,642
66014 -	*L/R 06142	F&G BANNACK MCNUMEN	37,500	37,500	0
66015 -	*L/R 06142	F&G DEV STATE PARKS	200,000	189,529	10,471
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
66016 -	*L/R	INST PRIS SP SE734 06142	\$ 826,361	\$ 826,361	\$ 0
66017 -	*L/R	F&G MARCISHKA ST PK 06142	56,500	56,500	0
66019 -	*L/R	INST C/A ROOF MN RI 06142	34,434	34,434	0
66020 -	*L/R	INST WS CST FD SERV 06142	105,084	105,084	0
66021 -	*L/R	INST SWN R REM DIS 06142	45,380	45,380	0
66024 -	*L/R	INST C/A FIRE SAFETY 06142	14,997	14,997	0
66025 -	*L/R	INST BLDR INSTL LK 06142	25,000	25,000	0
66027 -	*L/R	INST EAST AIR COND 06142	32,918	32,918	0
66029 -	*L/R	INST PINE H BOILER 06142	160,352	160,352	0
66030 -	*L/R	INST BLDR LAUNDRY 06142	200,000	44,766	155,234
66031 -	*L/R	INST MT V ROOF CTGS 06142	45,000	30,977	14,023
66032 -	*L/R	INST BLDR SEWER SYS 06142	50,000	2,347	47,653
66033 -	*L/R	INST C/O TWO NRS HM 06142	2,500,000	1,146,725	1,353,275
66034 -	*L/R	INST WS DEM DCS BLD 06142	20,000	20,000	0
66035 -	*L/R	INST MT V CST WTR L 06142	50,000	50,000	0
66036 -	*L/R	INST WS DEM SPK STK 06142	3,550	3,550	0
66037 -	*L/R	INST EAST CURBS ETC 06142	25,985	440	25,545
66040 -	*L/R	INST GALEN FIRE SFT 06142	257,669	257,669	0
66041 -	*L/R	INST MT V BV BLP RM 06142	12,000	10,588	1,412
66044 -	*L/R	HIST SCC VET&FICN 06142	13,745	13,745	0
66045 -	*L/R	DEBLIND REROOF RES 06142	3,000	3,000	0
66046 -	*L/R	EAST SCIENCE BLD AD 06142	1,350,000	1,338,753	11,247
66047 -	*L/R	DEBLIND EXT WALLS 06142	40,000	40,000	0
66048 -	*L/R	DEBLIND RPL RCCFS 06142	45,824	45,824	0
66051 -	*L/R	D/A CAP COME DFV LD 06142	400,000	400,000	0
66052 -	*L/R	D/A CAP COME PARK 06142	90,478	90,478	0
66055 -	*L/R	UM SFTY IMPROVEMENT 06142	500,000	268,189	231,811
66056 -	*L/R	NMC GENERAL IMP 06142	74,733	74,733	0
66057 -	*L/R	MSU REM 4TH LIBRARY 06142	73,970	73,970	0
66060 -	*L/R	INST WS WARREN BLDG 06142	420,000	405,905	14,095
66061 -	*L/R	F&G I&C STATE BK II 06142	75,000	61,506	13,494
66062 -	*L/R	WEST GNL IMP & FIRE 06142	62,000	60,082	1,918
66063 -	*L/R	UM MAJOR MAINTENANC 06142	400,000	365,929	34,071
66064 -	*L/R	MSU 7TH&8TH FICCRS 06142	531,314	531,314	0
66066 -	*L/R	MTECH LAND & LIBRAR 06142	1,420,000	1,393,796	26,204
66067 -	*L/R	MTECH LAND WEST PRK 06142	32,000	22,500	9,500
66068 -	*L/R	MTECH MISC IMP 06142	100,000	90,873	9,127
66074 -	HWY	HQ&FTRS COMPLEX 06064	7,350,428	6,758,316	592,112
66075 -	L R	ELDC A & E PRE PLANNING 06142	200,000	105,997	94,003
67078 -	SUP-HWP	HEADQUARTERS 06142	18,000	0	18,000
68080 -	HB144	PINE HILLS-RECCCE AD BLD 06142	54,806	2,821	51,985
68081 -	HB144	PINE HILLS-NEW LODGE 06142	775,000	45,346	729,654
68082 -	HB144	PRISON-TWO NEW UNITS 06142	3,745,000	839,948	2,905,052
68083 -	HB144	INST-VISUAL FIRE PROTECT 06142	4,800	0	4,800
68084 -	HB144	MVS-SEWER PUMPS 06142	17,850	50	17,800
68085 -	HB144	INSTITUTIONS RAZE BIDS 06142	235,000	53,289	181,711
68086 -	HB144	WSSH-GROUNDS IMPROVEMENTS 06142	150,000	4,437	145,563
68087 -	HB144	WSSH-WATFR LINES 06142	43,330	0	43,330
68088 -	HB144	VETS HOME-WATFR & RCOP 06142	76,500	3,718	72,782
68089 -	HB144	GALEN-FIRE SAFETY 06142	150,000	5,999	144,001
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
68090 -	HB144	BRSH SEWER SUP 06142	\$ 20,000	\$ 0	\$ 20,000
68092 -	HB144	FURNITURE-GLENDIVE NH	54,000	0	54,000
68093 -	HB144	MAINTENANCE-U OF M	659,000	26,079	632,921
68094 -	HB144	MAINTENANCE-MSU 06142	309,500	11,541	297,959
68095 -	HB144	MAINTENANCE-TECH 06142	138,000	4,720	133,280
68096 -	HB144	MAINTENANCE-EMC 06142	225,000	20,936	204,064
68097 -	HB144	MAINTENANCE-NMC 06142	47,500	0	47,500
68098 -	HB144	MAINTENANCE-WMC 06142	91,500	1,021	90,479
68099 -	HB144	TECH-SEWER LINE 06142	90,500	59,358	31,142
68100 -	HB144	EMC-PHYSICAL PLANT	510,000	14,397	495,603
68101 -	HB144	UM-SCIENCE BUILDING	4,000,000	148,290	3,851,710
68102 -	HB144	NMC-DIESEL LAB 06142	279,935	17,437	262,498
68103 -	HB144	OIL-GAS BLDG FUECH EMC	73,200	60,000	13,200
68104 -	HB144	NIL GUARD ROCKS 06142	65,500	2,978	66,522
68105 -	HB144	NIL GUARD SID SIDNEY	3,476	3,476	0
68106 -	HB144	NIL GD ARMORY CULBERTSON	139,000	16,364	122,636
68107 -	HB144	NIL GUARD ROCK HELENA	48,000	7,079	40,921
68108 -	HB144	NIL GD AVIATION ADIN-HLN	33,573	10,088	23,485
68109 -	HB144	NIL GUARD ARMCRY VLTS	3,750	0	3,750
68110 -	HB144	NIL GUARD INT DETECTION	5,000	0	5,000
68113 -	HB144	NIL GD ELMBL STRG BLDG	6,300	0	6,300
68114 -	HB144	NIL GD RNV DRIL FIR BCZ	8,000	0	8,000
68115 -	HB144	NIL GD FR ESC HLNA BOZ	18,000	0	18,000
68116 -	HB144	NIL GD WTR SYSTEM BIGS	37,000	0	37,000
68117 -	HB144	MITCHELL BLDG COMPL	750,000	558,508	191,492
68118 -	HB144	COGSWELL PLANNING 06142	120,000	32,000	88,000
68119 -	HB144	CAPTL LAND ACQ-IMPR	100,000	81,526	18,474
68120 -	HB144	RECORDS CENTER 06142	75,000	42,527	32,473
68121 -	HB144	ENERGY CONSERVATION	200,000	87,377	112,623
68122 -	HB144	CAPTL WATERPROOF 06142	35,000	76	34,924
68123 -	HB144	CAPTL RMDI 2ND FLR	85,000	6,254	78,746
68124 -	HB144	A/E RA 06142	206,352	104,941	101,411
68125 -	HB144	RMDL HIGHWAY BUILDING	100,000	0	100,000
68126 -	HB144	VO TECH BUILDINGS 06142	1,062,500	0	1,062,500
68127 -	HB144	REGISTRARS OFFICE DL	148,000	10,427	137,573
68128 -	HB144	FG PICTOGRAPH CAVES	10,000	34	9,966
68129 -	HB144	FG-COONEY REC AREA	100,000	0	100,000
68130 -	HB144	FG-SLUICE BX MONUMENT	14,000	868	13,132
68131 -	HB144	FG-NAT BRIDGE MCNUMENT	65,000	16,949	48,051
68132 -	HB144	FG-CHINAMEN'S GULCH	55,000	0	55,000
68133 -	HB144	FG-BEARTOOTH REC AREA	43,000	2,635	40,365
68134 -	HB144	GF-BANNACK ST MCNUMENT	40,000	11,016	28,984
68142 -	REBLD	BAND ROCK-PRISON 06142	55,000	55,000	0
68144 -	OA547	RE REPLMNT-REC HOSP-G	25,000	100	24,900
68146 -	HB818	MONT. TECH. PE FACILITY	2,275,000	331,596	1,943,404
TOTAL BOND PROC & INS CLEARANCE FUND			46,032,451	27,775,939	18,256,512
REVOLVING FUND					
71642 -	DA	MILES CITY SDHSE 07077	12,850	64	12,786
71650 -	DA	MAR STUDENT HOUSE III MSU	2,028,000	2,028,000	0
07077					
CONTINUED					



STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
74507	- DA ST-WIDE MINOR AITEF & ADD	C7077	\$ 23,513	\$ 23,513	\$ 0
74508	- DA ACC&DEV LAND GAME MANAGE	07077	900,000	518,434	381,566
74512	- F&G RESTORE LAKE&STRM HAB FISH	C7077	67,260	36,356	30,904
74525	- F&G CYN FRY PBC FAC	07077	19,000	164	18,837
74534	- F&G OFF BLDG HELENA	C7077	607,335	607,335	0
74543	- F&G ACC&DEV WTBRS PKSE&REC ARS	C7077	200,000	85,355	114,645
74567	- HWY SANDHOUSE ROGEFS PASS	07077	15,000	275	14,725
74580	- HWY SANDHOUSE LINCOLN	C7077	15,000	1,125	13,875
74602	- HWY EQUIPT GARAGE WOIF PCINT	07077	24,100	0	24,100
74619	- ST WIDE ALT & ADDITION HWY	C7077	33,987	18,581	15,405
75500	- CLINICAL SERVICES U CF M	07077	392,600	328,334	64,266
75501	- FOOD SERVICES OFFICE U CF M	C7077	35,000	35,000	0
75504	- DA MCT FOCL CMPE HWY	07077	227,000	170,815	56,185
75505	- DA WINT DWELL IUP FCR UM	07077	24,287	24,287	0
75508	- DA CFN CONIR FAC UM	C7077	710	710	0
75511	- DA CORP FAC PRISON	07077	95,000	90,911	4,089
76503	- DA SO SANDSTONE REC DEV F&G	07077	143,528	143,528	0
76504	- DA SRS ELDG HELENA	07275	610,896	610,896	0
76506	- DA CAN FERRY F & G	07077	220,000	212,103	7,897
76507	- DA-PITT LAKE SRA F & G	07077	38,294	38,294	0
76508	- DA FINLEY PT SRS F & G	07077	19,702	19,702	0
76510	- LA WHITEFISH SRA F & G	C7077	100,000	86,549	13,451
76511	- DA ACC LEV FSHG SITES F&G	C7077	1,500,000	775,648	724,352
76514	- A&E-F&G HELENA OFFICE	C7077	1,704	1,704	0
76516	- A&E-F&G NINEPIPE	07077	25,000	1,582	23,418
76517	- A&E-F&G FRESNO DIKE	C7077	23,000	3,576	19,424
76518	- A&E-F&G WM SPRING MACH SHD	C7077	15,445	15,445	0
76519	- A&E-F&G FOX LAKE DIKE	07077	5,000	0	5,000
76520	- A&E-F&G-WILDLIFE LAND DEV	07077	30,750	0	30,750
76521	- A&E-F&G SNOWMOBILE AREAS	C7077	60,000	0	60,000
76524	- A&E BICENTENNIAL PARK	C7077	500,000	492,632	7,368
76525	- A&E MSU LIBRARY REMODEL	07077	24,867	24,867	0
76526	- A&E FIRE DAMAGE PRISON	07077	3,048	3,048	0
76528	- A&E CAMEUS IMPROVMIS NMC	C7077	18,500	18,500	0
76530	- A&E RCOF REPAIR NMC	C7077	161,190	161,190	0
76532	- A&E LFAL STUDENT HCUSING MSU	C7077	30,000	20,582	9,418
76534	- A&E RCOF REPAIR MSU	C7077	138,703	129,006	9,697
76536	- A&E MRRF STUDENT APIS MSU	C7077	1,175,000	1,111,772	63,228
77500	- FD SER REM I & C DCRMS MSU	07077	750,000	140,339	609,661
77501	- AIR COND ST HA BLDG MCMST	C7077	47,991	47,991	0
77502	- FE FACILITY MCMST	C7077	500,000	500,000	0
77503	- DORM WINDOW REPLAC MCMST	C7077	61,125	61,125	0
77505	- A/E REP ROOFS NTI GD & AASF	C7077	13,966	13,966	0
77506	- A/E HAIL DAMAGE FEE BIDR	C7077	20,031	76	19,955
77507	- A/E COMEUTER CTR REM UM	07077	8,490	8,490	0
77508	- FAVE PARKING ICTS-MSU	07077	83,645	83,645	0
77509	- REROOF HAPNER HALL-MSU	C7077	90,000	41,057	48,943
77510	- REMODEL PROJECTS-MSU	07077	216,087	216,087	0
77512	- A&E-SITE PROTECTION 1977-F&G	07077	300,000	76,433	223,567
77513	- AUTO RFP SHOP MSU STU BLDG FEE	C7077	125,000	7,475	117,525
77514	- PE & REC FAC MSU STU ELDG FEE	07077	385,000	20,115	364,885
78166	- BA515 SCI BLDG UM 19-103 R0178	C7077	200,000	0	200,000
78500	- PRISON-BAND ROOM	C7077	196,909	160,980	35,929
78501	- U OF M REROOF CRAIGHEAD ECT	C7077	264,000	184,037	80,963
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
78502	-	F&G-PICTOGRAPH CAVES 07077	\$ 10,000	\$ 34	\$ 9,966
78503	-	F&G-BANNACK SM 07077	40,000	11,016	28,984
78504	-	F&G-CONEY FES RA 07077	100,000	0	100,000
78505	-	F&G-SLUICE BOXES SM 07077	14,000	868	13,132
78506	-	F&G-NATURAL BRIDGE SM 07077	65,000	16,949	48,051
78507	-	F&G-CHINAMENS GLCH RA 07077	55,000	0	55,000
78508	-	F&G-BEARTOOTH RA 07077	43,000	2,635	40,365
78509	-	F&G-GT SPRINGS ST PK 07077	140,000	45,241	94,759
78510	-	F&G-TOUGUE RIVER RES 07077	200,000	0	200,000
78511	-	F&G-NFLSCN CREEK RA 07077	100,000	472	99,528
78512	-	F&G-PLACID LAKE RA 07077	220,000	20,076	199,924
78513	-	F&G-ROCK CREEK RA 07077	7,500	0	7,500
78514	-	F&G-DEWEYS FAY DFV 07077	200,000	0	200,000
78515	-	F&G-ACQ DEV PCNDEBCSA SM 07077	190,000	0	190,000
78516	-	F&G-SALMON LAKE ST PK 07077	200,000	19,573	180,427
78517	-	F&G-FISHING ACCESSES 07077	220,000	0	220,000
78518	-	F&G-BROWNES LAKE 07077	50,000	0	50,000
78519	-	F&G-HDQTRS MAINT 07077	50,000	880	49,120
78521	-	F&G-SITE IMPR-HELENA 07077	105,250	8,535	96,715
78522	-	MSU-TENNIS COURTS 07077	120,000	111	119,889
78524	-	BSMT RENC & INDSCEG-F&G 07077	35,000	33,896	1,104
78525	-	EMC-TENNIS COURT LIGHTING 07077	25,511	25,511	0
78526	-	MISC RENOVATIONS-U OF M 07077	11,625	11,625	0
78527	-	AA009 PARKING ICT-EMC 07077	28,000	323	27,677
78528	-	AA008 HANNON HALL PH IAB-MSU 07077	25,000	322	24,678
78529	-	AA014 WSTE WTP TRNG FAC-NMC 07077	250,000	0	250,000
78530	-	AA012 LEWIS HALL RMDI-MSU 07077	26,000	18,200	7,800
78531	-	AA010 RYAN LAB REMODEL-MSU 07077	18,000	0	18,000
78532	-	AA013 PERROFF FLD HSE-MSU 07077	120,000	0	120,000
78534	-	AA242 OFFICE & WHSE OIL & GAS 07077	488,200	73,598	414,602
78535	-	AA280 DEMOLITION-NC 511 WSSH 07077	9,533	9,533	0
78536	-	OA343 PERS BUILDING/68-1901 07077	25,000	17,568	7,432
78537	-	OA333 MITCHELL BLDG DP 78150 07077	130,000	69,916	60,084
78538	-	AA394 FIELDHOUSE ADDITION MSU 07077	25,000	20,333	4,667
78539	-	AA474 RFR CHIEF PLNTY CCS18229 07077	25,000	13,870	11,130
78540	-	AA493 PLAN FINE ARTS FAC 78A01 07077	50,000	0	50,000
78541	-	AA492 PLAN GYM REM-78R01 07077	7,500	0	7,500
78542	-	AA494 PLAN REM LIP-78R01 07077	7,500	0	7,500
78543	-	AA490 L/C HALL RFR RESERVES 07077	230,000	7,810	222,190
78544	-	AA558 CONST PROJ-FORESTRY 07077	93,000	14,935	78,065
78545	-	BA554 SEWER LINE-MCMST 07077	8,750	8,750	0
78546	-	AA596 EXP CNTRL CTRI SYS FMC 07077	30,000	0	30,000
78547	-	AA600 INDSCEP-MTCH BLDG 07077	31,609	349	31,260
78548	-	AA599 LWN SPRNKID SYSTEM REM 07077	25,970	295	25,675
78549	-	AA598 SDEWLKS-CAP CMPLX 07077	25,811	101	25,710
78550	-	AA597 CNTRL PAYRIL RFF-ADM 07077	3,200	0	3,200
78551	-	AA618 RES TENNIS CRTS-UM 07077	20,700	50	20,650
78552	-	AA663 ESD/AEPROP/48C79 07077	40,000	10	39,990
78553	-	OA722 MTCHL BLDG/RCCM 204 07077	8,463	6,064	2,399
78554	-	OA679 CTR AGEL/SMK&FR AI 18362 07077	24,967	0	24,967
78555	-	AA792 ELFW REPAIR/FECM 18015 07077	13,500	50	13,450
TOTAL REVOLVING FUND			16,820,102	9,861,198	6,958,904
TOTAL AGENCY			\$ 82,402,121	\$ 50,925,121	\$ 31,477,000

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
DEPARTMENT OF AGRICULTURE 6201					
GENERAL FUND					
18124 -	HB145	DEPT OF AGRICULTURE	\$ 746,764	\$ 737,322	\$ 9,442
EARMARKED REVENUE FUND					
28014 -	HB145	AGRI ADMINISTRATION	750	750	0
28015 -	HB145	AGRI COMM FEED & FERT	40,000	39,916	84
28016 -	HB145	AGRI GRAIN LAB 02070	298,892	237,471	61,421
28066 -	HB145	AGRI HAIL INSURANCE	104,223	82,906	21,317
28117 -	HB145	AGRI COMM FEED & FERT	69,335	66,334	3,001
28118 -	HB145	AGRI ADMINISTRATION	750	750	0
28268 -	HB145	AGRI HORTICULTURE 02164	20,000	19,739	261
TOTAL FARMARKED REVENUE FUND			533,950	447,866	86,084
FEDERAL AND PRIVATE REVENUE FUND					
48084 -	HB145	AGRI ADMINISTRATION	28,053	25,908	2,145
48137 -	HB145	AGRI WHEAT PSCH & MKT	482,401	414,211	68,190
48138 -	HB145	AGRI MARKET & TRANSPORT	29,347	23,938	5,409
48139 -	HB145	AGRI ADMINISTRATION	1,500	1,500	0
48385 -	HB145	AGRI PESTICIDE CONTROL	120,000	117,408	2,592
48551 -	HB145	PESTICIDE-E P A GRANT 04437	5,250	0	5,250
48552 -	HB145	PESTICIDE-E P A GRANT 04437	4,430	4,430	0
48553 -	HB145	HORTICULTURE-CETA 04437	8,296	7,192	1,104
48576 -	HB145	BAC97 3/FTE/EPA GRNT/PEST CERT 04437	100,000	58,420	41,580
TOTAL FED & PRV REVENUE FUND			779,277	653,007	126,270
FEDERAL AND PRIVATE GRANT CLEARANCE FUND					
58182 -	HB145	AGRI ADMINISTRATION 05508	221,725	0	221,725
TOTAL AGENCY			\$ 2,281,716	\$ 1,938,195	\$ 443,521
DEPT OF BUSINESS REGULATION 6305					
GENERAL FUND					
18115 -	HB145	CONSUMER PROTECTION	\$ 80,503	\$ 80,460	\$ 43
18116 -	HB145	FINANCIAL	421,548	399,339	22,209
18117 -	HB145	WEIGHTS & MEASURES	245,484	237,004	8,480
18118 -	HB145	CENTRAL SERVICE	101,751	97,280	4,471
TOTAL GENERAL FUND			849,286	814,083	35,203
EARMARKED REVENUE FUND					
28011 -	HB145	CENTRAL SERVICE 02049	27,669	26,460	1,209
28012 -	HB145	MILK CONTROL 02049	245,694	192,825	52,869
28137 -	HB145	CP TRADE REGULATION	38,131	26,133	11,998
28138 -	HB145	CENTRAL SERVICE 02200	6,436	6,153	283
TOTAL EARMARKED REVENUE FUND			317,930	251,571	66,359
TOTAL AGENCY			\$ 1,167,216	\$ 1,065,654	\$ 101,562
DEPARTMENT OF INSTITUTIONS 6401					
GENERAL FUND					
18352 -	HB145	DEPT OF INSTITUTIONS	\$ 3,215,552	\$ 2,994,489	\$ 221,063
18445 -	HB145	ADAP SFP MENTAL HLTH CNT	2,107,366	1,781,972	325,394
18446 -	HB145	CORRECTIONS-DYGH	275,000	236,931	38,069
18447 -	HB145	MENTAL HEALTH ADVIS CNCL	21,700	21,700	0
TOTAL GENERAL FUND			5,619,618	5,035,092	584,526
EARMARKED REVENUE FUND					
28285 -	HB145	ADAP SFP ADDICT DIS BUR	29,635	29,430	205
28286 -	HB145	ADAP SER ALCOHOL BUR	1,137,297	1,091,688	45,609

CONTINUED

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
TOTAL EARMARKED REVENUE FUND			\$ 1,166,932	\$ 1,121,118	\$ 45,814
FEDERAL AND PRIVATE REVENUE FUND					
46248 -	DEPT INST CORRECTIONS CRSCIS	04560	140,985	140,985	0
47207 -	AFTERCARE I S T GRANT	04540	13,934	13,904	30
47384 -	INSTI-MNGT SERV-CETA	04960	173,074	173,074	0
47401 -	ADAPTIVE SERVICES	04540	107,853	96,312	11,541
47402 -	ADAPTIVE SERVICES	04571	272,707	272,705	2
47403 -	ADAPTIVE SERVICES	04571	200,000	180,198	19,802
47421 -	ADAPTIVE SERVICES	04650	477,769	475,388	2,381
47435 -	ALCOHOL MISAP	04571	41,097	41,097	0
47464 -	INSTI ALCOHCL DETOX SERV	04571	190,000	178,615	11,385
48248 -	HB145 CORRECTIONS-CBCIS	04661	140,330	40,752	99,578
48384 -	HB145 INSTITUTIONS-CETA	04960	524,887	485,245	39,642
48400 -	HB145 MANAGE SER-INDIRECT COST	04570	59,689	50,661	9,028
48401 -	HB145 ADAPTIVE SER MENTAL HLTH	04540	83,000	15,016	67,984
48402 -	HB145 ALAP SER DRUG FORMULA	04571	248,141	170,098	78,043
48403 -	HB145 ADAP SER ALCOHCL FOR GRT	04571	162,943	119,278	43,665
48421 -	HB145 ADAP SER SW MORT DRUG PG	04650	222,106	210,910	11,196
48464 -	HB145 ADAP SER ALCOHCL DETOX	04571	135,007	99,954	35,053
48483 -	HB145 CORRECTIONS-SHELTER CARE	04662	125,941	86,169	39,772
48484 -	HB145 CORRECTIONS-ADMIN MST PL	04663	91,240	31,193	60,047
48534 -	HB145 SHLR CARE-REPORT-GRANT	04662	22,000	0	22,000
48537 -	HB145 INSTITUTIONS-CETA	04960	10,000	9,393	607
48569 -	EAC90 TRAINING FOR CORR STAFF	04540	713	665	48
48584 -	CA044 CHEM DEP ED-SR-PI-DL	04571	30,228	26,949	3,279
48592 -	EA240 TRAIN IN 5 MNT HLTH CTS	04540	4,700	3,815	885
48598 -	BA282 CCGRNT-TRNG-PRLE&PROBATN	04540	14,692	4,464	10,228
48610 -	PA299 REGIONAL INSTITUTE MBCC	04019	22,000	17,812	4,188
48611 -	EA291 6.00 FTE CETA PRISON	04960	69,634	61,268	8,366
48620 -	EA366 FPRA COMM RES SER	04560	11,842	5,933	5,909
48624 -	BA371 FPRA SSI	04005	15,633	4,389	11,244
48630 -	BA410 FPRA-CSS	04023	75,580	16,613	58,967
48637 -	BA417 GF-HTS-LCA	04571	37,150	30,251	6,899
48644 -	EA465 MRCC/HOUSEPARENT TRG	04540	20,906	10,003	10,903
48694 -	EA613 MBCC GRANT/LIFE SKILLS	04019	25,503	10,084	15,419
48802 -	EA688 ALCOHCL FORMULA FUNDS	04571	200,000	200,000	0
TOTAL FED & PRV REVENUE FUND			3,971,284	3,283,193	688,091
TOTAL AGENCY			\$ 10,757,834	\$ 9,439,403	\$ 1,318,431
BOULDER RIVER SCH & HOSPITAL 6402					
GENERAL FUND					
18356 -	HB145 BOULDER RIVER SCH & HOSP		\$ 8,097,901	\$ 8,097,894	\$ 7
FEDERAL AND PRIVATE REVENUE FUND					
48404 -	HB145 BOULDER RIV SCH-TITLE I	04025	251,985	162,117	89,868
REVOLVING FUND					
78101 -	HB145 BOULDER RIV SCH-CANTEEN	07248	12,000	8,442	3,558
TOTAL AGENCY			\$ 8,361,886	\$ 8,268,453	\$ 93,433

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CHILDRENS CENTER	6403				
GENERAL FUND					
18249 -	HE145	CHILDRENS CENTER	\$ 101,657	\$ 99,085	\$ 2,572
FEDERAL AND PRIVATE REVENUE FUND					
48806 -	BA686	ADDITIONAL T&I FUNDS C4320	765	765	0
TOTAL AGENCY			\$ 102,422	\$ 99,850	\$ 2,572
CENTER FOR THE AGED	6404				
GENERAL FUND					
18362 -	HR145	CENTER FOR THE AGED	\$ 1,389,968	\$ 1,316,344	\$ 73,624
EASTMONT TRAINING CENTER	6405				
GENERAL FUND					
18365 -	HR145	EASTMONT TRAINING CENTER	\$ 443,968	\$ 434,401	\$ 9,567
FEDERAL AND PRIVATE REVENUE FUND					
47205 -	TITLE I-DEVELOPMENTAL	C4440	34,030	30,783	3,247
48205 -	HR145 EASTMONT-TITLE I	04440	43,788	32,151	11,637
48377 -	HR145 EASTMONT-TITLE IV	04440	145	75	70
48405 -	HR145 EASTMONT-FOOD SERVICE	C4440	1,200	1,183	17
TOTAL FED & PRV REVENUE FUND			79,163	64,192	14,971
TOTAL AGENCY			\$ 523,131	\$ 498,593	\$ 24,538
GALEN STATE HOSPITAL	6406				
GENERAL FUND					
18368 -	HR145	GALEN STATE HOSPITAL	\$ 3,053,733	\$ 3,050,912	\$ 2,821
MARKET REVENUE FUND					
28287 -	HR145	GALEN STATE HOSP-ALCOHOL 02302	1,027,494	1,027,494	0
FEDERAL AND PRIVATE REVENUE FUND					
48392 -	HR145	GALEN STATE HOSPITAL 04314	2,295	2,295	0
TOTAL AGENCY			\$ 4,083,522	\$ 4,080,701	\$ 2,821
MOUNTAIN VIEW SCHOOL	6407				
GENERAL FUND					
18372 -	HR145	MOUNTAIN VIEW SCHOOL	\$ 1,120,737	\$ 1,103,322	\$ 17,415
FEDERAL AND PRIVATE REVENUE FUND					
48407 -	HR145 ESFA TITLE I-MVS	04407	36,773	35,771	1,002
48485 -	HR145 FCCL SERVICE-MVS	04670	4,924	4,924	0
48580 -	BA106 VC ED GRANT FOR EQUIP	04407	3,000	2,878	122
48610 -	BA374 ESFA IV REFERENCE BOOKS	04407	230	230	0
TOTAL FED & PRV REVENUE FUND			44,927	43,803	1,124
TOTAL AGENCY			\$ 1,165,664	\$ 1,147,125	\$ 18,539
PINE HILLS SCHOOL	6408				
GENERAL FUND					
18376 -	HR145	PINE HILLS SCH FOR BOYS	\$ 1,806,337	\$ 1,798,797	\$ 7,540
FEDERAL AND PRIVATE REVENUE FUND					
47412 -	DEVELOPMENTAL	04039	65,667	64,424	1,243
47413 -	DEVELOPMENTAL	04039	16,500	16,499	1
48187 -	HR145 PINE HILLS SCH-INT & INC	04304	98,984	98,984	0
48414 -	HR145 FCCL SERVICE-PHS	04039	23,300	23,300	0
48486 -	HR145 ESFA-TITLE I-PHS	04665	41,141	39,878	1,263
48487 -	HR145 VOCATIONAL EDUCATION-PHS	04666	13,026	11,905	1,121
48582 -	BA108 VO ED GRANT FOR EQUIP	04666	15,000	15,000	0
CCONTINUED					

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CCNTINUED					
		TOTAL FED & PRV REVENUE FUND	\$ 273,618	\$ 269,990	\$ 3,628
		TOTAL AGENCY	\$ 2,079,955	\$ 2,068,787	\$ 11,168
MONTANA STATE PRISON	6409				
GENERAL FUND					
18381 -	HB145	MCNT STATE PRISON-GEN FD	\$ 5,754,695	\$ 5,736,577	\$ 18,118
FAARMARKED REVENUE FUND					
28251 -	HB145	FAARMARKED REV ACCT-MSP	329,465	328,121	1,344
02212					
FEDERAL AND PRIVATE REVENUE FUND					
48415 -	HB145	FPRA-UNIVERSITY-GRDS-MSP	23,822	0	23,822
04438					
48488 -	HB145	FPRA-DIAG & EVAL UNT-MSP	70,000	50,025	19,975
04667					
48489 -	HB145	FPRA-POST SEC ED-MSP	10,000	9,253	747
04668					
48605 -	BA279	2.00 FTE ADULT BASIC ED	18,572	18,405	167
04438					
48626 -	PA400	MSP-PPRA-LEAA 04033	27,704	23,249	4,455
48629 -	PA372	FPRA-VIDEC CE MSP 04022	4,922	3,323	1,599
48680 -	OA536	10000-48490 40000-48416	50,000	38,944	11,056
04595					
48683 -	BA534	WCRID CF WORK PROGRAM	4,168	1,837	2,331
04396					
48685 -	BA588	BOARDING FED PRISONERS	1,400	770	630
04391					
48688 -	BA622	ESEA TITLE IV/OSPI	1,780	237	1,543
04438					
		TOTAL FED & PRV REVENUE FUND	212,368	146,043	66,325
BOND PROCEEDS & INSURANCE CLEARANCE FUND					
68091 -	HB144	PRISON-BAND FCCM 06197	196,909	196,909	0
68143 -	PA400	MSP-FIRE FUND 06197	27,704	23,249	4,455
		TOTAL BOND PROC & INS CLEARANCE FUND	224,613	220,158	4,455
REVOLVING FUND					
78102 -	HB145	RANCH REVOLVING ACCT-MSP	931,579	917,849	13,730
07003					
78165 -	BA416	PRISON INDUSTRIES 07015	50,000	0	50,000
		TOTAL REVOLVING FUND	981,579	917,849	63,730
		TOTAL AGENCY	\$ 7,502,720	\$ 7,348,748	\$ 153,972
SWAN RIV YOUTH FOREST CAMP	6410				
GENERAL FUND					
18385 -	HB145	SWAN RIV YOUTH FOR CAMP	\$ 522,910	\$ 514,493	\$ 8,417
FEDERAL AND PRIVATE REVENUE FUND					
48417 -	HB145	SRVFC-PPRA-FSEA TITLE I	6,000	5,604	396
04044					
48424 -	HB145	PPRA 04044	26,200	0	26,200
48591 -	PA105	VC ED GRANT FOR EQUIP	20,000	5,883	14,117
04044					
48803 -	OA710	TRF FROM 48424/CARE & CU	3,792	3,792	0
04044					
		TOTAL FED & PRV REVENUE FUND	55,992	15,279	40,713
REVOLVING FUND					
78103 -	HB145	SRVFC REVOLVING 07251	16,000	16,000	0
		TOTAL AGENCY	\$ 594,902	\$ 545,772	\$ 49,130
VETERANS HOME	6411				
GENERAL FUND					
18389 -	HB145	VETERANS HOME	\$ 157,503	\$ 157,481	\$ 22
FEDERAL AND PRIVATE REVENUE FUND					
48420 -	HB145	VETERANS HOME 04415	307,856	307,854	2
48491 -	HB145	VETERANS HOME 04664	275,590	270,842	4,748
		CCNTINUED			

STATEMENT OF APPROPRIATIONS  
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1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
	TOTAL FED & PRV REVENUE FUND		\$ 583,446	\$ 578,696	\$ 4,750
REVCLVING FUND					
78138 -	HB145	VET HOME-REVCLV FARM PRG	10,065	3,626	6,439
	07002				
	TOTAL AGENCY		\$ 751,014	\$ 739,803	\$ 11,211
WARM SPRINGS ST HOSPITAL 6412					
GFNEPAL FUND					
18392 -	HB145	WARM SPRINGS STATE HOSP	\$ 11,119,192	\$ 10,491,922	\$ 627,270
FEDERAL AND PRIVATE REVENUE FUND					
48397 -	HB145	ADOLESCENT CARE 04433	102,915	92,493	10,422
48422 -	HB145	DEVELOPMENTAL 04433	15,876	12,181	3,695
48461 -	HB145	REALITY CRIFNTEL 04433	25,482	18,792	6,690
48587 -	BA113	VO ED GRANT 04433	30,000	20,383	9,617
48596 -	OA262	TRF FROM CANTEEN 04433	10,000	8,247	1,753
48681 -	BA575	EA NUMBER 019 04433	27,500	0	27,500
48696 -	BA650	ESEA TITLE IV/OSPI	2,974	0	2,974
	04433				
48687 -	EA651	ESFA TITLE IV/CSPI	342	61	281
	04433				
	TOTAL FED & PRV REVENUE FUND		215,089	152,157	62,932
REVCLVING FUND					
78104 -	HB145	WARM SPRINGS-CANTEEN PGM	144,532	98,918	45,614
	07062				
	TOTAL AGENCY		\$ 11,478,813	\$ 10,742,997	\$ 735,816
BCARE OF PARLONS 6413					
GFNEPAL FUND					
18195 -	HB145	BCARE OF PARLONS	\$ 76,882	\$ 72,203	\$ 4,679
DEPT OF COMMUNITY AFFAIRS 6505					
GENERAL FUND					
18102 -	HB145	HOUSING PROGRAM	\$ 40,053	\$ 39,227	\$ 826
18103 -	HB145	RESEARCH & INFORMATION	140,239	137,480	2,759
18105 -	HB145	INDIAN AFFAIRS COORD PRG	48,576	48,574	2
18106 -	HB145	CENTRALIZED SERVICES PRG	240,802	239,277	1,525
18107 -	HB145	PLANNING PROGRAM	161,990	157,671	4,319
18110 -	HB145	ACCT & MANAGE SYS PROG	206,089	204,254	1,835
18111 -	HB145	LOCAL GOVT SERVICES PROG	579,770	575,399	4,371
18112 -	HB145	HUMAN RESOURCES PROGRAM	19,027	18,982	45
18113 -	HB145	CENT SERV-CCUNTY PRNT ED	1,250	1,250	0
	TOTAL GENERAL FUND		1,437,796	1,422,114	15,682
FARMARKET REVENUE FUND					
28067 -	HB145	HIGHWAY TRAFFIC SAFETY	42,077	41,889	188
	02138				
28092 -	HB145	PLANNING PROGRAM 02138	75,000	75,000	0
28125 -	HB145	CENTRALIZED SERVICES PRG	58,639	58,553	86
	02188				
28125 -	HB145	AERONAUTICS PROGRAM	720,961	482,603	238,358
	02188				
28211 -	HB145	PLANNING PROGRAM 02265	438,835	279,359	159,476
28212 -	HB145	COAL ED PROG-LOCAL EXP	131,440	62,170	69,270
	02266				
28274 -	HB145	CENTRALIZED SERVICES PRG	10,949	10,939	10
	02266				
28275 -	HB701	WEATHERIZATION-LOC GRANT	142,500	142,500	0
	02661				
28276 -	HB145	DRIVER IMPROVEMENT SCH	100,000	50,438	49,562
	02138				
28277 -	HB701	WEATHERIZATION-ADM EXP	7,500	7,500	0
	02661				
28278 -	HB145	COAL BD PROG-LOCAL GRANT	6,038,263	4,909,823	1,128,440
	02266				
28294 -	HB144	AERO WY TERMINAL AD	178,500	0	178,500
	02188				
	TOTAL FARMARKED REVENUE FUND		7,944,664	6,120,774	1,823,890
CONTINUED					

STATEMENT OF APPROPRIATIONS  
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AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
FEDERAL AND	PRIVATE REVENUE FUND				
48021 -	HB145	HOUSING PROGRAM 04048	\$ 2,000	\$ 1,848	\$ 152
48022 -	HB145	RESEARCH & INFORMATION	112,558	105,545	7,013
48023 -	HB145	PLANNING PROGRAM 04048	372,493	266,272	106,221
48025 -	HB145	OLD WEST REG COMM PROG	74,423	13,000	61,423
48026 -	HB145	CENTRALIZED SERVICES PRG	93,408	90,362	3,046
48064 -	HB145	CENTRALIZED SERVICES PRG	45,315	44,824	491
48065 -	HB145	HIGHWAY TRAFFIC SAFETY	367,181	228,097	139,084
48082 -	HB145	HUMAN RESOURCES PROGRAM	345,059	335,001	10,058
48083 -	HB145	CENTRALIZED SERVICES PRG	117,119	115,787	1,332
48249 -	HB145	INDIAN AFFAIRS CCCCD PRG	12,000	3,096	8,904
48449 -	DCA	CRIM JUSTICE PLANNER	23,000	21,733	1,267
48505 -	HB144	AERO WY TERMINAL AD	178,500	0	178,500
48804 -	BA712	FIELD DISASTER ASSISTANC	200,000	198,779	1,221
48825 -	OA716	SYSTEM PLAN UPDATE	12,208	0	12,208
TOTAL FED & PRV REVENUE FUND			1,955,264	1,424,344	530,920
REVOLVING FUND					
78008 -	HB145	RESEARCH & INFORMATION	46,013	40,897	5,116
78135 -	HB145	AIR TRANSPORTATION	350,000	330,038	19,962
78145 -	HB145	CENTRALIZED SERVICES PRG	9,218	9,067	151
78158 -	AERC	TWIN ENGINE AIRCRAFT	64,147	64,147	0
78160 -	HB145	YELLOWSTONE AIRCFT	60,477	47,324	13,153
TOTAL REVOLVING FUND			529,855	491,473	38,382
TOTAL AGENCY			\$ 11,867,579	\$ 9,458,705	\$ 2,408,874
LABOR & INDUSTRY 6601					
GENERAL FUND					
18176 -	HB145	LABOR ADMINISTRATION	\$ 317,020	\$ 313,582	\$ 3,438
18180 -	HB145	BC OF PERSONNEL APPEALS	251,615	249,490	2,125
18221 -	HB145	HUMAN RIGHTS DIVISION	107,333	106,136	1,197
18467 -	HB569	DISPLACED HOMEMAKERS	30,000	0	30,000
TOTAL GENERAL FUND			705,968	669,208	36,760
EARMARKED REVENUE FUND					
28174 -	HB145	LABOR ADMINISTRATION-PEA	1,400	247	1,153
TOTAL EARMARKED REVENUE FUND			1,400	247	1,153
FEDERAL AND PRIVATE REVENUE FUND					
47484 -	MANPOWER PLANNING 04393		416,450	228,614	187,836
47485 -	GCV-MANPOWER PLANNING 14		73,534	30,556	42,978
48146 -	HB145	LABOR ADMINISTRATION	97,315	86,678	10,637
48318 -	HB145	HUMAN RIGHTS DIVISION	46,425	45,816	609
48536 -	HB145	GCV EMPLOY & TRAIN CNCL	586,739	529,197	57,542
48566 -	HUMAN RIGHTS FSE 04810		10,976	9,352	1,624
48597 -	OA281	SEPARATE CETA&EECC FUNDS	33,325	23,570	9,755
48673 -	PA305	WOMENS POLICY COMMITTEE	25,000	12,800	12,200
48609 -	PA329	2 FTE CETA REDUCE BKLCG	20,884	8,892	11,992
48616 -	PA352	1.0 FTE CETA PER OFFICER	12,235	7,386	4,849
48642 -	BA471	FED GRANT TO FUND SCICC	40,734	21,445	19,289
CONTINUED					



STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
TOTAL FED & PRV REVENUE FUND			\$ 1,363,617	\$ 1,004,306	\$ 359,311
FEDERAL AND PRIVATE GRANT CLEARANCE FUND					
57230	-	ES CJT TITLE I 05305	563,371	544,056	19,315
57231	-	ES CLASSRM TRNG TITLE I 05305	1,541,007	1,309,219	231,788
57232	-	ES SERV PARTIC TITLE I 05305	752,165	598,672	153,493
57233	-	ES ADULT WORK EXPR TITLE I 05305	328,548	295,774	32,774
57234	-	OSPI CLSRM TRNG TITLE I 05305	1,000,000	783,497	216,503
57235	-	HUMAN RES WORK EXPR TITLE I 05305	650,000	632,475	17,525
57237	-	INDIAN COORDINATOR TITLE I 05305	12,000	10,789	1,211
57238	-	HUMAN RIGHTS BUR TITLE I 05305	31,500	30,771	729
57239	-	OSPI 5% CLSRM TRNG TITLE I 05305	279,247	258,000	21,247
57240	-	OSPI 5% SERV PARTIC TITLE I 05305	101,276	87,542	13,734
57241	-	CEP MANPOWER CNCL TITLE I 05305	282,000	282,000	0
57247	-	EMPLOYMENT SECURITY TITLE I 05305	4,337,326	4,137,998	199,328
57248	-	MISSOULA COUNTY TITLE I 05305	523,871	492,160	31,711
57249	-	GREAT FALLS TITLE II 05305	321,903	260,947	60,956
57254	-	EMPLOYMENT SECURITY PSE TITLE VI 05305	4,708,242	4,702,695	5,547
57255	-	MSLA CITY PSE TITLE VI 05305	736,755	622,020	114,735
57256	-	CITY OF GT FALLS PSE TITLE VI 05305	302,394	271,195	31,199
57257	-	ES TITLE VI SPEC PRCL 05305	1,758,052	1,502,196	255,856
57258	-	MSLA CITY TITLE VI SPEC PRCL 05305	82,524	78,309	4,215
57259	-	GT FALLS TITLE VI SPEC PRCL 05305	80,400	19,583	60,817
57260	-	TITLE III MIGRANT 05305	584,345	294,495	289,850
57262	-	TITLE III SPEDY 05305	1,891,968	1,791,201	100,767
57263	-	SPEDY 05305	51,392	0	51,392
57265	-	SENIOR CITIZENS TITLE IX 05305	180,000	140,000	40,000
58230	-	AA116 CJT-TITLE I 05305	603,400	493,000	110,400
58231	-	AA116 CLASS RM TITLE I 05305	1,652,821	1,355,572	297,249
58232	-	AA116 SERV-PARTIC-TITLE I 05305	1,126,742	850,800	275,942
58233	-	AA116 ADULT WORK EXPR-TITLE I 05305	559,300	413,500	145,800
58234	-	AA116 CLSRM TRNG-TITLE I 05305	282,000	222,000	60,000
58235	-	AA116 HUMAN RES TITLE I 05305	10,000	0	10,000
58236	-	AA116 OFI CLSRM TRNG TITLE I 05305	829,500	596,920	232,580
58237	-	AA116 INDIAN COORD TITLE I 05305	650,000	498,023	151,977
58238	-	AA116 HUMAN RIGHTS TITLE I 05305	33,500	26,564	6,936
58239	-	AA313 CETA SUBGRANT 05305	150,000	25,000	125,000
58240	-	AA116 OSPI SERV PART TITLE I 05305	199,080	131,275	67,805
58241	-	AA116 CEP MANPOWER TITLE I 05305	141,920	80,891	61,029
58242	-	AA116 EMP SEC TITLE II 05305	3,443,823	3,210,000	233,823
58243	-	AA116 MISSOULA COUNTY TITLE II 05305	403,566	322,920	80,646
58244	-	AA116 GT FALLS CITY TITLE II 05305	311,326	198,164	113,162
58246	-	AA521 CETA SUBGRANT 05305	2,162,254	1,276,902	885,352
58247	-	AA116 EMP SEC TITLE I 05305	6,631,920	5,600,000	1,031,920
58248	-	AA116 MISSOULA COUNTY TITLE I 05305	927,506	744,808	182,698
58249	-	AA116 GREAT FALLS TITLE II 05305	418,080	310,630	107,450
58250	-	AA116 EMP SEC TITLE 6A 05305	4,822,393	4,408,000	414,393
58251	-	AA116 MISSOULA COUNTY TITLE 6A 05305	404,309	343,399	60,910
58252	-	AA116 GT FALLS CITY TITLE 6A 05305	755,977	480,235	275,742
58253	-	AA521 CETA SUBGRANT 05305	5,000	1,900	3,100
58254	-	AA521 CETA SUBGRANT 05305	50,000	22,400	27,600
58255	-	AA552 CETA-TITLE III STIF ES 05305	150,000	72,000	78,000
58256	-	AA631 TITLE 3/GOVERNOR/SPECIAL 05305	15,000	0	15,000

CONTINUED

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
58257	- AA631	TITLE 3/GRANT 05305	\$ 25,000	\$ 0	\$ 25,000
58258	- AA462	CETA SUBGRANT 05305	422,625	120,614	302,011
58259	- AA462	CETA SUBGRANT 05305	991,742	938,173	53,569
58260	- AA462	CETA SUBGRANT 05305	62,000	0	62,000
58261	- AA462	CETA SUBGRANT 05305	64,800	59,035	5,765
58262	- AA462	CETA SUBGRANT 05305	38,000	22,989	15,011
58263	- AA462	CETA SUBGRANT 05305	155,000	0	155,000
58308	- AA715	TITLE 3/HIRE CF CETA 05305	432,812	70,000	362,812
TOTAL FED & PRV GRANT CLEARANCE FUND			50,031,682	42,041,308	7,990,374
REVOLVING FUND					
78059	- HB145	BD OF PERSONNEL APP RA 07266	16,000	7,522	8,478
78155	- HB145	CCMM CF LABOR & INDUSTRY 07009	59,700	59,686	14
78156	-	CENTRALIZED SERVICES 07025	219,153	218,608	545
TOTAL REVOLVING FUND			294,853	285,816	9,037
TOTAL AGENCY			\$ 52,397,520	\$ 44,000,885	\$ 8,396,635
EMPLOYMENT SECURITY DIVISION 6602					
FEDERAL AND PRIVATE REVENUE FUND					
48079	- HB145	UNEMP INSUR & EMPLOY SER 04428	\$ 11,960,521	\$ 11,321,774	\$ 638,747
DIV OF WORKERS COMPENSATION 6603					
GENERAL FUND					
18258	- HB145	SILICOSIS BENEFITS	\$ 1,013,437	\$ 962,062	\$ 51,375
FARMARKED REVENUE FUND					
28103	- HB145	OPERATIONAL COSTS 02140	2,928,875	2,923,604	5,271
28284	- HB357	CRIME VICTIMS AC 1977-79 02008	390,000	18,344	371,656
TOTAL FARMARKED REVENUE FUND			3,318,875	2,941,948	376,927
FEDERAL AND PRIVATE REVENUE FUND					
48018	- HB145	FEDERAL COAL MINE ED GR 04040	25,450	22,086	3,364
48153	- HB145	FEDERAL STAT GRANT 04890	50,617	44,844	5,773
TOTAL FED & PRV REVENUE FUND			76,067	66,930	9,137
TOTAL AGENCY			\$ 4,408,379	\$ 3,970,940	\$ 437,439
ADJUTANT GENERAL 6701					
GENERAL FUND					
18099	- HB145	AIR GUARD	\$ 62,056	\$ 61,936	\$ 120
18100	- HB145	ARMY GUARD	353,921	353,919	2
18101	- HB145	ADJ GEN-ADMINISTRATION	154,078	143,547	10,531
18135	- FA460	EM&DIS SEC77-2002 1.2FTE	27,550	26,327	1,223
TOTAL GENERAL FUND			597,605	585,729	11,876
FEDERAL AND PRIVATE REVENUE FUND					
48096	- HB145	AIR GUARD FIREMEN 04521	210,104	140,813	69,291
48097	- HB145	ARMY GUARD 04521	146,743	127,980	18,763
48099	- HB145	AIR GUARD 04521	64,706	37,871	26,835
TOTAL FED & PRV REVENUE FUND			421,553	306,664	114,889
TOTAL AGENCY			\$ 1,019,158	\$ 892,393	\$ 126,765
DISASTER & EMERGENCY SERV DIV 6702					
GENERAL FUND					
18096	- HB145	COORDINATION	\$ 106,143	\$ 106,089	\$ 54
FEDERAL AND PRIVATE REVENUE FUND					
48088	- HB145	CRISIS RELOCATION 04470	55,037	44,452	10,585
48090	- HB145	TRAINING & EDUCATION 04510	62,383	0	62,383
CONTINUED					

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
48092 -	HE145	COORDINATION 04510	\$ 106,142	\$ 106,089	\$ 53
48110 -	HE145	CALIBRATION 04526	43,308	41,111	2,197
48251 -	HE145	NATURAL DISASTER RESP	84,995	70,297	14,698
		04510			
TOTAL FED & PEV REVENUE FUND			351,865	261,949	89,916
TOTAL AGENCY			\$ 458,008	\$ 368,038	\$ 89,970
DEPT PROF & OCCUP LICENSING 6827					
EARMARKET REVENUE FUND					
28001 -	HE145	CENTRAL SERVICES 02001	\$ 102,340	\$ 93,646	\$ 8,694
28002 -	HE145	BOARD OF LANDSCAPE ARCH	6,631	6,390	241
		C2002			
28003 -	HE145	BOARD OF SEEFCH FATH	5,185	4,273	912
		02003			
28004 -	HE145	BOARD OF RADIOLOGIC TECH	7,208	4,314	2,894
		02004			
28005 -	HE145	BT GF WARP AIF HEAT&COND	7,701	2,133	5,568
		02005			
28006 -	HE145	BOARD OF NURSING HCME AD	17,268	9,919	7,349
		02006			
28007 -	HE145	BOARD OF HEARING AID DSP	2,821	2,567	254
		02007			
28008 -	HE145	BOARD OF MASSAGE THER	2,533	1,795	738
		02008			
28009 -	HE145	BOARD OF PUB ACCOUNTANTS	49,123	48,342	781
		02009			
28010 -	HE145	BOARD OF SANITARIANS	1,913	1,843	70
		02010			
28013 -	HE145	ELECTRICAL BOARD 02050	64,755	50,366	14,389
28017 -	HE145	BOARD OF REAL ESTATE	172,278	124,337	47,941
		C2017			
28028 -	HE145	BOARD OF ATHLETICS	1,726	1,509	217
		02102			
28037 -	HE145	BOARD OF ARCHITECTS	11,840	11,333	507
		02107			
28038 -	HE145	BOARD OF MUSICIANS	9,229	6,522	2,707
		02108			
28039 -	HE145	BOARD OF ABSTRACTORS	3,366	3,214	152
		02110			
28046 -	HE145	BOARD OF CHIROPRACTORS	6,307	6,278	29
		02114			
28065 -	HE145	BOARD OF PRO ENG & SURV	51,921	43,848	8,073
		02133			
28114 -	HE145	BOARD OF MEDICAL DOCTORS	91,022	85,828	5,194
		02152			
28119 -	HE145	BOARD OF WATER WELL CON	9,151	8,700	451
		02171			
28111 -	HE145	BOARD OF COMMITOLOGISTS	73,739	62,115	11,624
		02185			
28133 -	HE145	BOARD OF PLUMBERS 02190	42,742	21,736	21,006
28134 -	HE145	BOARD OF HORSE RACING	82,369	76,774	5,595
		02193			
28135 -	HE145	PRIVATE INVESTIGATORS	2,064	1,371	693
		02196			
28136 -	HE145	BOARD OF DENTISTS 02199	19,837	19,801	36
28153 -	HE145	BOARD OF OPTOMETRISTS	8,307	8,122	185
		02215			
28159 -	HE145	BOARD OF PHARMACISTS	54,349	49,308	5,041
		02220			
28160 -	HE145	BOARD OF CSTECPATHS	759	433	326
		02221			
28161 -	HE145	BOARD OF NURSING 02224	87,152	84,310	2,842
28167 -	HE145	BOARD OF VETERINARIANS	10,124	10,114	10
		02232			
28168 -	HE145	BOARD OF FAREERS 02233	20,107	19,414	693
28171 -	HE145	BOARD OF PSYCHOLOGISTS	3,358	3,320	38
		02540			
28313 -	LA527	HB529 LA527 PODIATRY	250	34	216
		02018			
TOTAL AGENCY			\$ 1,029,475	\$ 874,090	\$ 155,385
DEPT SOCIAL & REHAB SERVICES 6901					
GENERAL FUND					
18082 -	HE145	VETERAN'S AFFAIRS	\$ 340,383	\$ 330,704	\$ 9,679
18083 -	HE145	AGING SERVICES	226,014	207,608	18,406
18084 -	HE145	DEVELOPMENTAL DISABIL	4,482,150	4,477,876	4,274
		CONTINUED			

**STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND**

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
18085 -	HB145	VISUAL SERVICES	\$ 146,658	\$ 134,474	\$ 12,184
18086 -	HB145	YOUTH DEVELOPMENT	195,698	184,826	10,872
18087 -	HB145	VOCATIONAL REHAB	635,498	635,823	59,675
18090 -	HB145	ADMINISTRATION & SUPPORT	370,250	327,225	43,025
18093 -	HB145	SOCIAL SERVICES	1,298,139	1,216,237	81,903
18094 -	HB145	ASSISTANCE PAY - BENEFIT	5,495,383	5,492,448	2,935
18134 -	CA434	DE ADVISORY CCUNCIL	18,500	18,247	253
18451 -	HB145	ASSISTANCE PAYMENTS	253,076	245,500	7,576
18452 -	HB145	MEDICAL ASSISTANCE	558,918	531,982	26,936
18453 -	HB145	MEDICAL ASSIST - BENETS	18,375,600	18,375,088	512
18454 -	HB145	MED ASSIST - UTIL REVIEW	102,571	0	102,571
18455 -	HB145	VR - RENAI DISEASE	100,000	99,918	83
18456 -	HB145	VR - SWAN RIVER	14,800	0	14,800
18457 -	HB242	DAY CARE SLIDING SCALE	190,500	27,636	162,864
18458 -	HB832	SUBSIDIZED ADOPTION	43,000	15,840	27,160
18468 -	SRS-	ELIGIBILITY DETERMINATION	17,554	17,525	29
TOTAL GENERAL FUND			32,924,692	32,338,957	585,737
FEDERAL AND PRIVATE REVENUE FUND					
48013 -	HB145	AGING SERVICES 04030	183,934	171,031	12,903
48066 -	HB145	DISABILITY DETERMINATION	752,591	715,880	36,711
48067 -	HB145	VOCATIONAL REHAB 04418	1,218,397	1,363,719	154,678
48068 -	HB145	VISUAL SERVICES 04418	372,275	363,070	9,205
48069 -	HB145	YOUTH DEVELOPMENT 04422	304,408	240,654	63,754
48073 -	HB145	ADMINISTRATION & SUPPORT	1,563,242	1,481,551	81,691
48074 -	HB145	ELIGIBILITY DETERMINATION	1,669,549	1,660,651	8,898
48076 -	HB145	DEVELOPMENTAL DISABIL	563,124	563,025	99
48077 -	HB145	SOCIAL SERVICES 04422	3,976,492	3,976,254	238
48528 -	HB145	ASSISTANCE PAYMENTS	413,576	398,136	15,440
48529 -	HB145	MED ASSIST - UTIL REVIEW	102,571	0	102,571
48530 -	HB145	MEDICAL ASSISTANCE	1,336,728	1,309,084	27,644
48531 -	HB145	VR - SWAN RIVER 04418	59,200	0	59,200
48600 -	BA303	PLN FOR ALCHL&DRG ABUSE	2,500	527	1,973
48621 -	BA388	ANTIRECESSION MEDICAID	478,351	478,351	0
48635 -	CA434	DE ADVISORY CCUNCIL	104,915	104,854	61
TOTAL FED & PRV REVENUE FUND			13,101,853	12,526,787	575,066
FEDERAL AND PRIVATE GRANT CLEARANCE FUND					
58054 -	CA434	DE ADVISORY CCUNCIL	45,085	44,946	139
58266 -	SRS-	ASSISTANCE PAYMENTS 05406	9,352,231	8,948,106	404,125
58267 -	SRS-	SOCIAL SERVICES 05406	2,289,693	2,071,642	218,051
58268 -	SRS-	MEDICAL ASSISTANCE 05406	2,602,749	2,602,503	246
58269 -	SRS-	VOCATIONAL REHAB 05043	2,214,641	1,644,608	570,033
58270 -	YOUTH	DEVELOPMENT 05406	542,969	542,902	67
58271 -	SRS-	VISUAL SERVICES 05043	213,854	213,854	0
58272 -	SRS-	DEVELOPMENTAL DISABILITIES	2,608,734	2,600,758	7,976
58273 -	SRS-	AGING SERVICES 05044	4,217,010	3,430,314	786,696
58275 -	SRS-	MEN HEALTH ADV CCUNCIL	21,700	670	21,030
58276 -	DEPARTMENT	LEVEL 05407	640,721	536,582	104,139
58302 -	BA303	PLN FOR ALCHL&DRG ABUSE	12,500	9,726	2,774
TOTAL FED & PRV GRANT CLEARANCE FUND			51,761,887	49,646,611	2,115,276
REVOLVING FUND					
78014 -	HB145	ASSISTANCE PAY - BENEFIT	1,685,215	1,685,022	193
78015 -	HB145	SOCIAL SERVICES 07138	890,105	793,473	96,632
78018 -	HB145	ELIGIBILITY DETERMINATION	1,288,838	1,285,574	3,264
78152 -	HB145	ASSISTANCE PAYMENTS	16,500	0	16,500
78154 -	HB145	ADMINISTRATION & SUPPORT	434,481	410,787	23,694
TOTAL REVOLVING FUND			4,315,139	4,174,856	140,283
CONTINUED					

STATEMENT OF APPROPRIATIONS  
BY AGENCY AND FUND

1977-78 FISCAL YEAR

AGENCY	FUND	APPROPRIATION	AUTHORIZED	DISBURSED or ACCRUED	BALANCE
CONTINUED					
AGENCY FUND 98003 -	SRS-VOCATIONAL REHAB	09227	\$ 160,000	\$ 154,923	\$ 5,077
TOTAL AGENCY			\$102,263,571	\$ 98,842,134	\$ 3,421,439

## TREASURER'S ACCOUNT

The State Treasurer serves as the central bank for all State agencies and the accounting entities administered by them. The financial transactions relating to the Treasurer's central banking function are recorded in a separate accounting entity known as the Treasurer's Cash Accountability Account.

In operating the State Treasury System, agencies have two options: (a) deposit directly with the State Treasurer, or (b) deposit in an approved commercial depository to the credit of the State Treasurer. In either case, all money deposited with the State Treasurer finds its way first into a commercial demand bank account secured by collateral deposits. (As required by law, unemployment insurance collections flow through the State's account with the United States Treasurer. See "Cash With U.S. Treasury" on the next page.)

As a matter of information, about 99% of the financial transactions recorded in the Treasurer's Cash Accountability Account are made automatically through utilization of computer programs. To explain the process very briefly, whenever an agency submits a transaction which either increases or decreases the cash in treasury for a particular accounting entity, a computer program is triggered which causes a given paralleling entry to be made in the Treasurer's records. The summation of these entries produces one General Ledger which provides subsidiary ledgers and grand total amounts for cash in demand accounts, cash in treasury, outstanding warrants, investments of general treasury cash,\* and others.

To the maximum extent possible, money held by the Treasurer is invested. As far as general treasury cash\* is concerned there is, of course, no need or attempt made to determine whose money is being invested. All interest earned on general treasury cash is credited to the General Fund Account. (Some money is invested specifically in behalf of an accounting entity or other than the General Fund Accounts as permitted by statutory law. These investments are recorded in the specific accounting entities.)

As with most States, the initial disbursement of funds is made by warrant which, in essence, is a sight draft on the State Treasurer. The total of warrants not yet presented to the State Treasurer for payment is identified as "Accountability for Outstanding Warrants".

\* General Treasury Cash is defined as a combination of the "float" created in the daily operations of the total treasury function and the General Fund surplus (created by the excess of receipts over disbursements in prior years).

# TREASURER'S CASH ACCOUNTABILITY ACCOUNT

## Statement of Cash Position

For Fiscal Year Ended June 30, 1978

### RESOURCES

#### Cash

Cash on Hand	\$ 10,000	
Cash in Demand Accounts	<u>10,310,669</u>	
TOTAL CASH		\$ 10,320,669

#### Invested Cash

Cash With U.S. Treasury		7,447,155
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#### Investments

Time Certificates of Deposits	1,400,000	
STIP Units at Cost	109,436,886	
Other Investments at Cost	<u>74,587,431</u>	
TOTAL INVESTMENTS		185,424,317

#### Other Resources

Purchased Bonds and Coupon Clearing	<u>476,464</u>	
TOTAL RESOURCES		<u>\$203,668,605</u>

### ACCOUNTABILITY:

Accountability for Cash in Treasury	\$160,752,717	
Accountability for Outstanding Warrants	<u>42,915,888</u>	
TOTAL ACCOUNTABILITY		<u>\$203,668,605</u>

## INVESTMENTS

The State of Montana utilizes a central investing program. All monies available for investing are managed and invested by the Board of Investments. \* The Board annually publishes a very detailed report of all its investment activity. This report can be referenced should the reader desire more in-depth portfolio knowledge.

In summary form, the State's investments are displayed comparatively on this page in two different schedules. Appearing below are State totals arrayed by fund and by type. The values of these investments are based on total recordations in applicable general ledger control accounts for each accounting entity. In other words, long-term investments, though valued at amortized cost, are recorded initially at par along with corresponding contra-asset premium or discount accounts, if applicable. The figures shown in the two schedules are net amounts. Short-term investments are recorded and valued at cost. In addition, the State of Montana has elected the deferral and amortization method of accounting for gains or losses on bond swaps. That is, the unamortized deferred gains or losses are netted against the investment account and written off ratably over the life of the bond sold or acquired, whichever is less.

	Investments 06-30-78	% of Total	Investments 06-30-77	% of Total
<b>INVESTMENT BY FUND</b>				
Earmarked Revenue Fund	\$ 5,641,004	.7	\$ 9,085,560	1.3
Sinking Fund	4,592,775	.6	5,247,755	.7
Federal and Private Revenue Fund	594,557	.1	2,399,103	.3
Federal and Private Grant Clearance Fund	13,401,873	1.7	10,182,134	1.4
Bond Proceeds and Insurance Clearance Fund	7,317,774	.9	13,646,145	1.9
Revolving Fund	83,370	—		
Trust and Legacy Fund	118,410,122	14.6	98,611,117	13.6
Agency Fund	459,187,913	56.5	394,331,681	54.5
University Current Fund	4,280,807	.5	3,643,279	.5
University Student Loan Fund	350,068	—	143,165	
University Endowment Fund	3,431,081	.4	3,336,186	.5
University Plant Fund	8,777,682	1.1	10,203,458	1.4
University Agency Fund	1,102,435	.1	852,791	.1
Treasurer	185,424,267	22.8	172,407,748	23.8
<b>TOTALS</b>	<b>\$812,595,728</b>	<b>100.0</b>	<b>\$724,090,122</b>	<b>100.0</b>
<b>TYPE OF INVESTMENT</b>				
Corporate Bonds	\$404,332,249	49.7	\$348,825,298	48.2
Common Stock	25,359,885	3.1	20,104,445	2.8
U.S. Government Securities	204,608,970	25.2	198,840,847	27.4
Montana Mortgages	57,334,424	7.1	51,225,358	7.1
Montana Certificates of Deposit	71,300,753	8.8	62,343,550	8.6
Bankers Acceptance	30,877,183	3.8	7,430,660	1.0
Commercial Paper	6,463,821	.8	23,879,660	3.3
*University Administered	9,094,253	1.1	9,563,430	1.3
Other	3,224,190	.4	1,876,874	.3
<b>TOTALS</b>	<b>\$812,595,728</b>	<b>100.0</b>	<b>\$724,090,122</b>	<b>100.0</b>

\*University Administered Investments are not included. These are amounts held by a trustee bank for a unit of the University System pursuant to the terms of a bond indenture. These amounts are considered to be outside the Treasury System.



**EARMARKED REVENUE FUND**

02065	Commercial Fertilizer . . . . .	\$ 52,637
02070	Grain Services . . . . .	212,181
02114	State Lands Resource Development . . . . .	927,814
02149	Inspection and Control . . . . .	173,575
02150	Animal Health Emergency . . . . .	42,731
02151	Animal Health . . . . .	60,523
02164	Commercial Feed . . . . .	115,711
02219	Oil and Gas . . . . .	145,760
02266	Local Impact . . . . .	3,893,859
02970	Board of Certification for Water & Waste Water Operators . . . . .	16,213

**SINKING FUND**

03766	Long-Range Building Program . . . . .	3,373,891
03857	Highway Commission Headquarters Building & Compensation . . . . .	1,218,884

**FEDERAL AND PRIVATE REVENUE FUND**

04601	Federal Revenue Sharing Capitol Construction . . . . .	373,297
04652	Wheat Research and Market . . . . .	221,260

**FEDERAL AND PRIVATE GRANT CLEARANCE FUND**

05249	Contractors License Refund . . . . .	5,703,916
05312	Common School Investment & Income . . . . .	7,273,127
05508	Rural Rehabilitation . . . . .	424,830

**BOND PROCEEDS AND INSURANCE CLEARANCE FUND**

06064	Highway Commission Headquarters Building & Compensation . . . . .	764,577
06142	Long-Range Building Program . . . . .	6,304,025
06146	Flood Insurance Risk Retention . . . . .	249,172

**REVOLVING FUND**

07007	Architecture & Engineering Construction Advance . . . . .	83,370
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**TRUST AND LEGACY FUND**

08000	Trust & Legacy Account . . . . .	91,769,949
08020	Coal Tax - Park Acquisition . . . . .	1,173,486
08021	Education Trust Fund . . . . .	8,244,012
08022	Permanent Trust Fund . . . . .	6,267,322
08211	Dixon Endowment Permanent . . . . .	64,000
08219	Resource Indemnity Tax . . . . .	10,643,433
08220	William L. Murphy . . . . .	247,920

**AGENCY FUND ACCOUNT**

09002	Volunteer Fireman Compensation . . . . .	1,847,026
09003	DWC - Uninsured Employers . . . . .	72,434
09005	Woodville Highways Replacement . . . . .	1,840,430
09076	Public Employees Retirement System . . . . .	186,208,429
09080	State Policeman Reserve Fund . . . . .	3,901,891
09081	Game Warden's Retirement . . . . .	2,178,956
09083	Social Security . . . . .	11,568,853
09088	Sheriffs Retirement . . . . .	3,795,264
09089	Teachers Retirement . . . . .	152,694,311
09095	Montana Judges Retirement . . . . .	2,044,214
09137	Hail Insurance . . . . .	2,840,988
09139	Workmen's Compensation Division Insurance Fund . . . . .	56,352,416
09158	Subsequent Injury Fund . . . . .	1,807,564
09187	Highway Patrol Retirement . . . . .	4,898,037
09210	Agency Insurance Account . . . . .	3,440,579
09307	Teachers Retirement Fullam Estate . . . . .	22,660
09442	Foster Children Trust . . . . .	89,273
09501	Short-Term Investment Pool . . . . .	* 21,314,787
09661	Deaf & Blind Bequest Account . . . . .	103,938
09665	Deferred Compensation Agency Fund . . . . .	2,165,863

**UNIVERSITY CURRENT FUND**

31802	AES Unrestricted Operating Account . . . . .	868,909
31805	AES - US Range . . . . .	277,556
32101	UM Restricted Gifts Account . . . . .	59,286
32102	UM Student Aid Account . . . . .	34,656
32201	MSU Student Aid Account . . . . .	5,000
32202	MSU Grants & Contracts Account . . . . .	68,512
32203	MSU Other Restricted Account . . . . .	220,424
32502	MCMS&T Student Aid Account . . . . .	42,319
32703	CES Other Restricted Account . . . . .	45,874
32827	AES Fertilizer Account . . . . .	26,521
32828	AES Saline Seep Account . . . . .	16,286
32904	Bureau Mines Restricted Operating Account . . . . .	20,354
33150	UM Vehicle Parking Fees & Fines . . . . .	15,226

\* This figure has been reduced by \$149,402,700 for Fiscal Year 1978. This is the amount of cash transferred to Short-Term Investment Pool (STIP) by the other Accounting Entities and is included in their investments.

33185	UM Current Designated Special Fee . . . . .	\$ 17,126
33210	MSU Other Designated Account . . . . .	10,000
33301	EMC Designated Stores Account . . . . .	5,071
33303	EMC Motor Pool Designated Account . . . . .	10,189
33304	EMC Machine Center Designated Account . . . . .	4,034
33305	EMC Workshops . . . . .	20,378
33307	EMC Extension Credit . . . . .	20,365
33401	NMC Motor Pool . . . . .	3,023
33501	MCMS&T Motor Pool . . . . .	12,157
33502	MCMS&T Computer Center . . . . .	21,061
33503	MCMS&T Continuing Education . . . . .	1,007
34132	UM Married Student Housing . . . . .	79,299
34134	UM Food Services / Residence Halls . . . . .	530,967
34136	UM Health Services . . . . .	156,705
34137	UM Prescription Pharmacy . . . . .	47,913
34201	MSU Housing Account . . . . .	594,690
34202	MSU Student Union Account . . . . .	64,506
34203	MSU Student Health Services Account . . . . .	36,667
34204	MSU Fieldhouse ICA Account . . . . .	50,687
34301	EMC Auxilliary Housing Account . . . . .	24,302
34302	EMC Auxilliary Student Union Account . . . . .	28,375
34303	EMC Auxilliary Bookstore Account . . . . .	10,085
34304	EMC Parking Lots . . . . .	22,409
34305	EMC Auxilliary Health Service Account . . . . .	40,858
34306	EMC Auxilliary PE Building Account . . . . .	138,959
34311	EMC Apsaruke Hall Account . . . . .	85,597
34312	EMC Cisel Hall Account . . . . .	15,352
34313	EMC Petro - Rimrock Hall Account . . . . .	49,691
34325	EMC Vending Machines Account . . . . .	24,305
34401	NMC Housing and Dining System . . . . .	115,820
34402	NMC Parking Lots . . . . .	20,327
34405	NMC Faculty Housing Account . . . . .	30,595
34501	MCMS&T Pledged Auxilliary Account . . . . .	25,170
34502	MCMS&T Health Service Account . . . . .	14,195
34503	MCMS&T Parking Account . . . . .	15,303
34601	WMC Dining Auxilliary Account . . . . .	89,012
34602	WMC Residence Halls Account . . . . .	15,107
34603	WMC Married Student Housing Account . . . . .	66,890
34604	WMC Student Union Building Account . . . . .	4,050
34605	WMC Student Health Services . . . . .	13,165
34606	WMC Athletic Program Account . . . . .	8,059
34607	WMC Textbook Rent Library Account . . . . .	21,230
34608	WMC Refrigerator Rent Account . . . . .	7,085
34609	WMC Student Class Mat Sales Account . . . . .	4,053
34610	WMC Cap & Gown Rent Account . . . . .	2,027
34611	WMC Athletic Camp Account . . . . .	1,012
34613	WMC Student Store . . . . .	1,006

**UNIVERSITY STUDENT LOAN FUND**

40100	UM Student Loans Account . . . . .	24,428
40201	MSU NDSL Account . . . . .	170,466
40202	MSU FCC Account . . . . .	27,315
40203	MSU FCL Account . . . . .	1,026
40204	MSU GNSL Account . . . . .	123
40501	MCMS&T NDSL Account . . . . .	36,525
40502	MCMS&T Loan Account . . . . .	72,992
40602	WMC Loan Account . . . . .	17,193

**UNIVERSITY ENDOWMENT FUND**

50100	UM Endowment Account . . . . .	681,324
50201	MSU Endowment Account . . . . .	2,609,356
50401	NMC Endowment Account . . . . .	22,755
50501	MCMS&T Endowment Account . . . . .	117,646

**UNIVERSITY PLANT FUND**

71201	MSU Unexpended Plant Account . . . . .	1,378,979
71401	NMC Unexpended Plant Account . . . . .	15,103
71501	MCMS&T Unexpended Plant Account . . . . .	241,027
71602	WMC Sub Fee Account . . . . .	4,025
71603	WMC Facility Rev Building Fee Account . . . . .	7,048
71605	WMC Land Grant Earnings Fund . . . . .	4,035
71811	AES Unexpended Plant Account . . . . .	110,217
72201	MSU Renewal and Replacement Account . . . . .	356,937
72401	NMC Renewal and Replacement Account . . . . .	266,265
72501	MCMS&T Renewal and Replacement Account . . . . .	58,000
72811	AES Renewal and Replacement Account . . . . .	62,846
73100	UM Building Fee Debt Account . . . . .	559,523
73106	UM Fieldhouse Debt Account . . . . .	111,601
73109	UM 1956 Revenue Bonds Debt Account . . . . .	250,181
73112	UM Swim Pool Debt Account . . . . .	20,065
73114	UM 1957 Revenue Bonds Debt Account . . . . .	126,484
73117	UM 1961 Revenue Bonds Debt Account . . . . .	88,002
73120	UM 1963 Student Building Fee Revenue Bonds Account . . . . .	216,835
73123	UM 1963(a) Revenue Bonds Debt Account . . . . .	107,426
73126	UM 1963(b) Revenue Bonds Debt Account . . . . .	33,558
73129	UM 1964 - 1st Revenue Bonds Debt Account . . . . .	359,372
73132	UM 1964 - 2nd Revenue Bonds Debt Account . . . . .	120,520

73135	UM 1965 Revenue Bonds Debt Account . . . . .	\$ 239,244
73138	UM 1966 - 1st Revenue Bonds Debt Account . . . . .	176,033
73141	UM 1966 - 2nd Revenue Bonds Debt Account . . . . .	297,483
73144	UM 1971 Student Building Revenue Bonds Account . . . . .	231,758
73201	MSU RID 1954 Indebt Account . . . . .	1,785,034
73202	MSU RID 1956 Indebt Account . . . . .	129,892
73204	MSU RID 1963 Indebt Account . . . . .	878,245
73205	MSU RID 1971 Indebt Account . . . . .	149,938
73402	NMC - A-G Series B Debt Restricted Account . . . . .	13,980
73403	NMC 1972 Series A Debt Restricted Account . . . . .	17,095
73404	NMC 1972 Series B Debt Restricted Account . . . . .	31,410
73405	NMC 1972 Series C Debt Restricted Account . . . . .	14,618
73406	NMC 1972 Series D Debt Restricted Account . . . . .	16,543
73407	NMC 1972 Series E Debt Restricted Account . . . . .	23,126
73408	NMC 1972 Series F Debt Restricted Account . . . . .	28,555
73409	NMC 1972 Series G Debt Restricted Account . . . . .	11,263
73410	NMC 1972 Series H Debt Restricted Account . . . . .	116,460
73503	MCMS&T Trustee Sinking Fund Account . . . . .	118,956

**UNIVERSITY AGENCY FUND**

80100	UM Agency Account . . . . .	322,507
80111	UM Associated Students Account . . . . .	146,900
80201	MSU Student Business Office Account . . . . .	131,603
80202	MSU Miscellaneous Agency Account . . . . .	347,407
80401	NMC Associated Students Account . . . . .	7,033
80402	NMC General Agency Account . . . . .	9,041
80501	MCMS&T Associated Students Account . . . . .	14,184
80502	MCMS&T Other Agency Account . . . . .	31,134
80606	WMC General Deposit Account . . . . .	4,056
80607	WMC Room Deposit Account . . . . .	2,028
80610	Jim Spehar Memorial Scholarship . . . . .	3,023
85304	EMC S-G Capital Construction Account . . . . .	62,412
86301	EMC S-G Contingency Account . . . . .	14,071
86302	EMC S-G Emergency Account . . . . .	7,036

**10100      TREASURER'S ACCOUNT****\$185,424,267****\$812,595,728**

## BONDED DEBT

As of June 30, 1978, the State's liability for bonded debt was not recorded in the Statewide Budgeting and Accounting System. Therefore, in developing the following schedules of the State's long-term debt, reliance has been placed on the records maintained by the State Treasurer. To the best of our knowledge, this information is accurate.

Montana's general building program was financed on a cash basis or through internal financing for the 1977-78 fiscal year. This policy reserves the use of general obligation bonds to funding an expansion of the building program beyond its current level. This will allow the flexibility to respond to urgent needs that cannot be funded on a cash basis.

Montana issued no general obligation bonds during the 1977-78 fiscal year.

Construction in the higher education category, which is financed from other than general revenue sources, will more than likely continue to be funded by public issues. No new debt in this category was created by the units of the University System during the past four fiscal years.

The following analysis and summary reflect the status of the State's bonded debt. The individual issues involved are itemized on the detailed schedules following the summary.

### ANALYSIS OF OUTSTANDING DEBT

<u>RANGE OF INTEREST *</u>	<u>OUTSTANDING DEBT</u>	<u>% OF TOTAL OUTSTANDING DEBT</u>
0.00% to 2.00%	\$ 490,000	.66
2.01% to 3.00%	7,315,000	9.79
3.01% to 3.50%	12,874,000	17.24
3.51% to 4.00%	19,510,000	26.12
4.01% to 4.50%	4,093,000	5.48
4.51% to 5.00%	9,949,200	13.32
5.01% to 5.50%	11,349,000	15.19
5.51% to 6.00%	4,180,000	5.60
6.01% to 7.00%	2,830,000	3.79
7.01% to 8.00%	1,468,259	1.96
8.01% to 9.00%	<u>635,000</u>	<u>.85</u>
<b>TOTALS</b>	<b><u>\$74,693,459</u></b>	<b><u>100.00</u></b>

\* Considers face value coupon rates. Does not consider interest subsidies.

## SUMMARY OF STATE BONDED DEBT

CATEGORY OF ISSUE <sup>1</sup>	Debt Outstanding June 30, 1977	Debt Incurred During Year	Debt Redeemed During Year	Debt Outstanding June 30, 1978
State General Obligation	\$ 7,195,000	\$ 0	\$ 220,000	\$ 6,975,000
State Construction - Building	22,531,787	0	2,623,528	19,908,259
Higher Education Construction - Building	50,146,000	0	2,351,000	47,795,000
State Conservation - Water Projects	17,000	0	1,800	15,200
<b>TOTAL STATE BONDED DEBT</b>	<b><u>\$79,889,787</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 5,196,328</u></b>	<b><u>\$74,693,459</u></b>

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>GENERAL OBLIGATION</b>						
Highway Headquarters Building & Complex (Interest payable April and October 1)						
Bonds 1 - 232	6.10	1 - 5	\$1,160,000	\$1,160,000	\$425,000	\$ 735,000
Bonds 233 - 287	5.80	6	275,000	275,000		275,000
Bonds 288 - 345	4.10	7	290,000	290,000		290,000
Bonds 346 - 406	4.25	8	305,000	305,000		305,000
Bonds 407 - 471	4.40	9	325,000	325,000		325,000
Bonds 472 - 539	4.50	10	340,000	340,000		340,000
Bonds 540 - 611	4.60	11	360,000	360,000		360,000
Bonds 612 - 687	4.80	12	380,000	380,000		380,000
Bonds 688 - 768	4.90	13	405,000	405,000		405,000
Bonds 769 - 1480	5.00	14 - 20	3,560,000	3,560,000		3,560,000
<b>Total General Obligation Bonded Debt</b>			<b><u>\$7,400,000</u></b>	<b><u>\$7,400,000</u></b>	<b><u>\$425,000</u></b>	<b><u>\$6,975,000</u></b>

<sup>1</sup> Pursuant to Section 35-500 R.C.M. 1975, (titled Housing Act of 1975) the Montana Board of Housing issued bonds in the amount of \$75,000,000 to provide funds for the Board to purchase certain mortgage loans which were used to finance single family housing units within the State of Montana for persons and families of lower income. Neither the faith and credit nor the taxing power of the State of Montana or of any political subdivision thereof is pledged to the payment of the principal of or the interest on the bonds. The State is not liable for the bonds, and the bonds are not a debt of the State. The Montana Housing Act of 1975 does not provide for any possible future appropriations by the State Legislature to any fund or account established by the Trust Indenture. The Board has no taxing authority. The Board has not heretofore issued any bonds or other obligations. Mortgage loans purchased by the Board must either be insured by FHA or guaranteed by VA.

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS</b>						
<b>State General Construction - Building</b>						
Long-Range Building Program (Interest Payable May and September 1)						
Series I (Issued 9-1-65)						
Bonds 1 - 285	4.00	1-8	\$ 1,425,000		\$ 1,425,000	
Bonds 286 - 371	3.10	9-10	430,000		430,000	
Bonds 372 - 465	3.15	11-12	470,000		470,000	
Bonds 466 - 567	3.20	13-14	510,000			
Bonds 568 - 735	3.25	15-17	840,000			
Bonds 736 - 859	3.30	18-19	620,000			
Bonds 860 - 1063	3.35	20-22	1,020,000		265,000	
Bonds 1064 - 1293	3.40	23-25	1,150,000			
Bonds 1294 - 1458	3.45	26-27	825,000		555,000	
Bonds 1459 - 1635	3.50	28-29	885,000			
Bonds 1636 - 1728	1.00	30	465,000			
Total of Issue			8,640,000	\$ 8,640,000	\$ 3,145,000	\$ 5,495,000
Series II (Issued 9-1-67)						
Bonds 1 - 419	5.00	1-10	2,095,000		2,095,000	
Bonds 420 - 788	3.80	11-16	1,845,000			
Bonds 789 - 1101	3.90	17-20	1,565,000			
Bonds 1102 - 1701	4.00	21-26	3,000,000		280,000	
Bonds 1702 - 2073	4.05	27-29	1,860,000			
Bonds 2074 - 2210	0.10	30	685,000		660,000	
Total of Issue			11,050,000	11,050,000	3,035,000	8,015,000
Series IV (Issued 6-1-70)						
Bonds 1-1335	5.50	5-10	6,675,000	6,675,000	3,615,000	3,060,000
Series V (Issued 8-1-70)						
Bonds 1 - 503	5.50	1-5	2,515,000		2,515,000	
Bonds 504 - 621	5.40	6	590,000		590,000	
Bonds 622 - 745	5.00	7	620,000		620,000	
Bonds 746 - 876	5.10	8	655,000			
Bonds 877 - 1014	5.20	9	690,000			
Bonds 1015 - 1211	5.30	10	985,000			
Total of Issue			6,055,000	6,055,000	3,725,000	2,330,000
<b>Total Long-Range Building Bonded Debt</b>			<b>\$ 32,420,000</b>	<b>\$ 32,420,000</b>	<b>\$ 13,520,000</b>	<b>\$ 18,900,000</b>
State Controller's Bonds (Unemployment Comp. Division Building) (Interest Payable June and Dec. 1)						
Bond 1 (Issued 6-1-73)	8.00	13	\$ 891,000	\$ 891,000	\$ 263,939	\$ 627,061
Bond 2 (Issued 6-1-73)	8.00	15	499,000	499,000	117,802	381,198
<b>TOTAL STATE GENERAL CONSTRUCT - TION BUILDING BONDED DEBT</b>			<b>\$ 33,810,000</b>	<b>\$ 33,810,000</b>	<b>\$ 13,901,741</b>	<b>\$ 19,908,259</b>
<b>Higher Education Construction - Building</b>						
<b>University of Montana</b>						
Montana State University Residence Hall (Interest Payable March and November 1)						
Bonds 1 - 263 (Issued 11-1-37)	4.50	1-25	\$ 225,000	\$ 225,000	\$ 225,000	\$ -0-

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction - Building (Continued)</b>						
<b>University of Montana (Continued)</b>						
University Field House Bonds (Interest Payable April and October 1 - Issued 4-1-53)						
Bonds 1-210	3.50	1-15	\$ 210,000	\$	\$ 210,000	\$
Bonds 211 - 685	3.625	16-29	475,000		325,000	
Bonds 686 - 800	3.50	30	115,000		89,000	
Total of Issue			<u>800,000</u>	800,000	624,000	176,000
University Land Grant Health Center (Interest Payable April and October 1)						
Series A (Issued 4-1-55)						
Bonds 1 - 425	3.40	2-28	425,000	425,000	423,000	2,000
Montana State University Revenue Bonds (Interest Payable January and July 1)						
Series 1956 (Issued 1-1-56)						
Bonds 1 - 400	2.75	2-18	400,000		400,000	
Bonds 401 - 800	3.00	19-24	400,000		400,000	
Bonds 801 - 3360	3.75	25-36	2,560,000		705,000	
Total of Issue			<u>3,360,000</u>	3,360,000	1,505,000	1,855,000
University Field House Revenue Bonds of 1956 (Interest Payable April and October 1)						
Series B (Issued 4-1-56)						
Bonds 1 - 200	3.50	3-27	200,000	200,000	154,000	46,000
Montana State University Revenue Bonds (Interest Payable March and November 1)						
Second Series 1957 (Issued 11-1-57)						
Bonds 1 - 100	4.25	3-9	100,000		100,000	
Bonds 101 - 175	4.75	10-15	75,000		75,000	
Bonds 176 - 450	4.90	16-25	275,000		148,000	
Total of Issue			<u>450,000</u>	450,000	323,000	127,000
Montana State University Swimming Pool Revenue Bonds (Interest Payable March and September 1 - Issued 3-1-59)						
Bonds 1 - 14	3.00	3-4	14,000		14,000	
Bonds 15 - 35	3.50	5-7	21,000		21,000	
Bonds 36 - 62	3.75	8-10	27,000		27,000	
Bonds 63 - 89	4.00	11-13	27,000		27,000	
Bonds 90 - 310	4.25	14-27	221,000		78,000	
Total of Issue			<u>310,000</u>	310,000	167,000	143,000
Montana State University Revenue Bonds (Interest Payable January and July 1)						
Series 1961 (Issued 7-1-61)						
Bonds 1 - 135	2.90	4-10	135,000		135,000	
Bonds 136 - R-1	3.375	11-40	965,000		166,000	
Total of Issue			<u>1,100,000</u>	1,100,000	301,000	799,000
Montana State University Building Fee Revenue Bonds (Interest Payable January and July 1)						
Series 1963 (Issued 7-1-63)						
Bonds 1 - 24	3.00	2-3	120,000		120,000	
Bonds 25 - 50	3.50	4-5	130,000		130,000	
Bonds 51 - 496	3.75	6-27	2,218,000		828,000	
Total of Issue			<u>2,468,000</u>	2,468,000	1,078,000	1,390,000

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction - Building (Continued)</b>						
<b>University of Montana (Continued)</b>						
Montana State University Revenue Bonds (Interest Payable January and July 1)						
Series 1963 A						
Bonds 1 - 380 & R-1	3.50	3-40	\$ 1,209,000	\$ 1,209,000	\$ 315,000	\$ 894,000
Montana State University Revenue Bonds (Interest Payable January and July 1)						
Series 1963 (Issued 7-1-63)						
Bonds 1 - 40	3.50	3-7	40,000		40,000	
Bonds 41 - 110	3.75	8-13	70,000		70,000	
Bonds 111 - 390	3.875	14-27	280,000		30,000	
Total of Issue			390,000	390,000	140,000	250,000
Montana State University Revenue Bonds (Interest Payable January and July 1)						
Series 1964 (Issued 7-1-64)						
Bond R-1	3.625	3-40	1,600,000	1,600,000	316,000	1,284,000
Second Series 1964 (Issued 12-1-64)						
Bond R-1	3.75	3-40	1,900,000	1,900,000	345,000	1,555,000
University of Montana Revenue Bonds (Interest Payable January and July 1)						
Series 1965 (Issued 7-1-65)						
Bond R-1	3.00	3-40	1,050,000	1,050,000	217,000	833,000
University of Montana Revenue Bonds (Interest Payable January and July 1)						
Series 1966 (Issued 7-1-66)						
Bond R-1	3.00	3-40	2,040,000	2,040,000	371,000	1,669,000
Second Series 1966 (Issued 7-1-66)						
Bonds 1 - 860	5.125	5-32	4,300,000	4,300,000	520,000	3,780,000
University of Montana Student Building Fee Revenue Bonds (Interest Payable January and July 1)						
Series 1971 (Issued 1-1-71)						
Bonds 1 - 94	5.25	1-11	470,000		210,000	
Bonds 95 - 120	5.60	12-13	130,000			
Bonds 121 - 169	6.00	14-16	245,000			
Bonds 170 - 208	6.30	17-18	195,000			
Bonds 209 - 230	6.40	19	110,000			
Bonds 231 - 254	6.50	20	120,000			
Bonds 255 - 270	6.60	21	80,000			
Bonds 271 - 395	6.70	22-25	625,000			
Bonds 396 - 528	5.50	26-28	665,000			
Total of Issue			2,640,000	2,640,000	210,000	2,430,000
<b>Total University of Montana Bonded Debt</b>			<b>\$ 24,499,000</b>	<b>\$ 24,467,000</b>	<b>\$ 7,234,000</b>	<b>\$ 17,233,000</b>
<b>Montana State University</b>						
Montana State University Revenue Bonds Series 1973 (Issued 1-1-73)						
(Interest Payable January 1)						
Bonds 1 - 5	6.25	1	\$ 25,000		\$ 25,000	
Bonds 6 - 10	6.25	1-2	25,000		25,000	
Bonds 11 - 15	6.25	1-3	25,000		25,000	
Bonds 16 - 21	6.25	1-4	30,000		30,000	
Bonds 22 - 27	6.25	1-5	30,000		30,000	
Bonds 28 - 33	6.25	1-6	30,000			



**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction — Building (Continued)</b>						
<b>Montana State University (Continued)</b>						
Bonds 34 - 40	6.25	1-7	\$ 35,000	\$	\$	\$
Bonds 41 - 47	6.25	1-8	35,000			
(Interest Payable January and July 1)						
Bonds 48 - 55	4.50	8-9	40,000			
Bonds 56 - 63	4.70	9-10	40,000			
Bonds 64 - 72	4.70	10-11	45,000			
Bonds 73 - 81	4.75	11-12	45,000			
Bonds 82 - 91	4.80	12-13	50,000			
Bonds 92 - 102	4.85	13-14	55,000			
Bonds 103 - 113	4.90	14-16	55,000			
Bonds 114 - 125	4.95	16-16	60,000			
Bonds 126 - 138	5.00	16-17	65,000			
Bonds 139 - 152	5.00	17-18	70,000			
Bonds 153 - 166	5.00	17-19	70,000			
Bonds 167 - 181	5.00	17-20	75,000			
Bonds 182 - 197	5.10	20-21	80,000			
Bonds 198 - 214	5.10	20-22	85,000			
Bonds 215 - 232	5.10	20-23	90,000			
Bonds 233 - 252	5.10	20-24	100,000		10,000	
Bonds 253 - 273	5.10	20-25	105,000			
Bonds 274 - 295	5.10	20-26	110,000			
Bonds 296 - 319	5.10	20-27	120,000		20,000	
Bonds 320 - 344	5.10	20-28	125,000		25,000	
Bonds 345 - 371	5.10	20-29	135,000			
Bonds 372 - 400	5.10	20-30	145,000		5,000	
Total of Issue			2,000,000	2,000,000	195,000	1,805,000
Montana State College Revenue Bonds (Interest Payable January and July 1)						
Series 1954 (Issued 7-1-54)						
Bonds 1 - 750	2.75	3-15	750,000		750,000	
Bonds 751 - 1235	3.00	15-21	485,000		485,000	
Bonds 1236 - 4600	3.75	15-36	3,365,000		2,493,000	
Total of Issue			4,600,000	4,600,000	3,728,000	872,000
Montana State College Physical Education Center Revenue Bonds (Interest Payable January and July 1)						
Series 1956 (Issued 1-1-56)						
Bonds 1 - 1600	3.60	2-34	1,600,000	1,600,000	1,499,000	101,000
Montana State College Bonds (Interest Payable January and July 1)						
Series 1958 (Issued 7-1-58)						
Bond R - 1	3.00	3-40	1,400,000	1,400,000	582,000	818,000
Series 1959 B (Issued 7-1-59)						
Bond R - 1	3.125	3-40	1,500,000	1,500,000	592,000	908,000
Montana State College Student Building Fee Revenue Bonds (Interest Payable January & July 1)						
Series 1963 (Issued 7-1-63)						
Bonds 1 - 165	3.00	2-3	165,000		165,000	
Bonds 166 - 345	3.50	4-5	180,000		180,000	
Bonds 346 - 3378	3.75	6-27	3,033,000		1,603,000	
Total of Issue			3,378,000	3,378,000	1,948,000	1,430,000
Montana State College Revenue Bonds (Interest Payable January and July 1)						
Series 1963 A (Issued 7-1-63)						
Bonds R - 1	3.50	21-40	2,250,000		701,000	
Bonds 1 - 230	3.00	3-7	230,000			

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction - Building (Continued)</b>						
<b>Montana State University (Continued)</b>						
Bonds 231 - 335	3.10	8-9	\$ 105,000	\$	\$	\$
Bonds 336 - 445	3.20	10-11	110,000			
Bonds 446 - 565	3.30	12-13	120,000			
Bonds 566 - 760	3.40	14-16	195,000			
Bonds 761 - 1050	3.50	17-20	290,000			
Total of Issue			3,300,000	3,300,000	701,000	2,599,000
Series 1965 (Issued 1-1-65)						
Bonds 1 - 2200	3.70	3-24	2,200,000		1,276,000	
Bonds 2201 - 4200	3.75	24-29	2,000,000		231,000	
Total of Issue			4,200,000	4,200,000	1,507,000	2,693,000
Montana State College Bonds (Interest Payable January and July 1)						
Series 1963 B (Issued 7-1-63)						
Bonds 1 - 25	3.50	3-7	25,000		25,000	
Bonds 26 - 60	3.75	8-13	35,000		35,000	
Bonds 61 - 250	3.875	14-27	190,000		25,000	
Total of Issue			250,000	250,000	85,000	165,000
Montana State College Revenue Bonds (Interest Payable January and July 1)						
Series 1964 (Issued 7-1-64)						
Bonds 1 - 151	3.50	1-10	151,000		151,000	
Bonds 152 - 310	3.75	11-17	159,000		83,000	
Bonds 311 - 848	3.875	18-31	538,000		139,000	
Total of Issue			848,000	848,000	373,000	475,000
Montana State College Revenue Bonds (Interest Payable January and July 1)						
Series 1966 (Issued 4-1-66)						
Bonds 1 - 125	4.25	3-5	125,000		125,000	
Bonds 126 - 370	4.50	6-10	245,000		245,000	
Bonds 371 - 4500	4.625	11-33	4,130,000		1,050,000	
Total of Issue			4,500,000	4,500,000	1,420,000	3,080,000
Montana State University Married Student Housing (Interest Payable January and July 1)						
Series 1970 (Issued 1-1-70)						
Bonds 1 - 32	6.00	2-12	160,000		85,000	
Bonds 33 - 47	6.25	13-15	75,000			
Bonds 48 - 66	6.50	16-18	95,000			
Bonds 67 - 81	6.60	19-20	75,000			
Bonds 82 - 99	6.70	21-22	90,000			
Bonds 100 - 120	6.80	23-24	105,000			
Bonds 121 - 190	7.00	25-29	350,000			
Total of Issue			950,000	950,000	85,000	865,000
Montana State University Physical Education Fee Revenue Bonds (Interest Payable January and July 1)						
Series 1971 (Issued 4-1-71)						
Bonds 1 - 65 & 181 - 217	6.00	2-10 & 20-21	510,000		159,000	
Bonds 66 - 85	5.70	11-12	100,000			
Bonds 86 - 147	5.60	13-17	310,000			
Bonds 148 - 180	5.80	18-19	165,000		1,000	
Bonds 218 - 375	4.50	22-28	790,000			
Total of Issue			1,875,000	1,875,000	160,000	1,715,000
Montana State University Student Building Fee Revenue Bonds (Interest Payable January & July 1)						
Series 1971 (Issued 4-1-71)						
Bonds 1 - 34	7.00	1-10	170,000		95,000	

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**

JUNE 30, 1978

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction — Building (Continued)</b>						
<b>Montana State University (Continued)</b>						
Bonds 35 - 73	5.75	11-17	\$ 195,000			
Bonds 74 - 165	5.80	18-20	460,000			
Bonds 166 - 540	6.00	21-26	1,875,000			
Total of Issue			2,700,000	2,700,000	95,000	2,605,000
<b>Total Montana State University Bonded Debt</b>			<b>\$ 33,101,000</b>	<b>\$ 33,101,000</b>	<b>\$ 12,970,000</b>	<b>\$ 20,131,000</b>
<b>Eastern Montana College</b>						
<i>NOTE: The following bonds are not registered with State Treasurer as paying agent.</i>						
Eastern Montana College of Education Dormitory Revenue Bonds (Interest Payable April and October 1)						
Series 1956 (Issued 10-1-56)						
Bonds R - 1	2.75	3-40	330,000	330,000	134,000	196,000
Eastern Montana College of Education Housing and Dining Revenue Bond (Interest Payable April and October 1)						
Series 1964 (Issued 1-1-64)						
Bonds R - 1	3.125	3-36	2,201,000	2,201,000	510,000	1,691,000
Series 1964 B (Issued 1-1-64)						
Bonds 1 - 68 & R - 1	3.625	3-40	2,300,000	2,300,000	380,000	1,920,000
Eastern Montana College of Education Building Fee Revenue Bonds (Interest Payable January and July 1)						
Series 1965 (Issued 1-1-65)						
Bond R - 1	3.75	1-20	1,270,000	1,270,000	640,000	630,000
<b>Total Eastern Montana College Bonded Debt</b>			<b>\$ 6,101,000</b>	<b>\$ 6,101,000</b>	<b>\$ 1,664,000</b>	<b>\$ 4,437,000</b>
<b>Northern Montana College</b>						
<i>NOTE: Only the Northern Montana Armory &amp; Gymnasium Revenue Bonds are registered with State Treasurer as paying agent.</i>						
Northern Montana College Armory & Gymnasium Revenue Bonds (Interest Payable June and Dec. 1)						
Series B (Issued 6-1-60)						
Bonds 1 - 11	3.70	4-5	11,000		11,000	
Bonds 12 - 30	4.00	6-8	175,000		19,000	
Bonds 31 - 52	4.20	9-11	22,000		22,000	
Bonds 53 - 95	4.40	12-16	43,000		43,000	
Bonds 96 - 450	4.70	17-40	355,000		353,000	
Total of Issue			450,000	450,000	448,000	2,000
Northern Montana College Housing & Dining System Bonds 1972 (Interest Payable April and October 1 - Issued 4-1-72)						
Series A (SU Bonds)	3.00	1-26	193,000	193,000	26,000	167,000
Series B (Morgan Hall)	2.75	1-23	361,000	361,000	57,000	304,000
Series C (Morgan Hall Addn)	2.875	1-26	175,000	175,000	23,000	152,000
Series D (Married Student Apts.)	2.875	1-26	196,000	196,000	26,000	170,000
Series E (Morgan Hall No. 2)	3.125	1-26	266,000	266,000	36,000	230,000
Series F (Married Student Apts.)	3.375	1-28	341,000	341,000	38,000	303,000
Series G (Student Union Bldg.)	3.50	1-30	129,000	129,000	14,000	115,000
Series H (Food Serv. & Womens Dorm)	3.00	1-35	1,828,000	1,828,000	100,000	1,728,000
<b>Total Northern Montana College Bonded Debt</b>			<b>\$ 3,939,000</b>	<b>\$ 3,939,000</b>	<b>\$ 768,000</b>	<b>\$ 3,171,000</b>

**STATE OF MONTANA**  
**DETAILED SCHEDULE OF STATE BONDED DEBT**  
**JUNE 30, 1978**

TYPE OF BOND	Rate	Bond Life Years	Authorized	Issued	Redeemed to June 30, 1978	Outstanding June 30, 1978
<b>LIMITED OBLIGATION &amp; REVENUE BONDS (Continued)</b>						
<b>Higher Education Construction – Building (Continued)</b>						
<b>Western Montana College</b>						
Western Montana College Housing & Dining System Bond (Interest Payable April and October 1)						
Series 1966 A (Issued 10-1-66)						
Bond AR - 1	2.75	1-20	\$ 486,000	\$ 486,000	\$ 283,000	\$ 203,000
Series 1966 B (Issued 10-1-66)						
Bond BR - 1	3.00	1-32	282,000	282,000	96,000	186,000
Series 1966 C (Issued 10-1-66)						
Bond CR - 1	3.50	1-37	328,000	328,000	97,000	231,000
Series 1966 D (Issued 6-1-66)						
Bond R - 1	3.00	1-40	580,000	580,000	99,000	481,000
Western Montana College Student Building & Land Grant Income Revenue Bond 1967 (Interest Payable January and July 1)						
Series A (Issued 7-1-67)						
Bonds 1 - 51	5.00	1-10	51,000		51,000	
Bonds 52 - 270	5.25	11-30	219,000			
Total of Issue			<u>270,000</u>	270,000	51,000	219,000
Western Montana College Student Building Fee & Land Grant Income Revenue Bonds 1967 (Interest Payable January and July 1)						
Series B (Issued 7-1-67)						
Bond BR - 1	3.00	1-30	366,000	366,000	98,000	268,000
<b>Total Western Montana College Bonded Debt</b>			<b>\$ 2,312,000</b>	<b>\$ 2,312,000</b>	<b>\$ 724,000</b>	<b>\$ 1,588,000</b>
<b>Montana College of Mineral Science &amp; Technology</b>						
Montana School of Mines Student Union Building Bonds (Interest Payable April and October 1)						
Series 1958 (Issued 10-1-58)						
Bond R - 1	3.00	1-40	250,000	250,000	110,000	140,000
Montana College of Mineral Science & Technology Student Union & Residence Hall Revenue Bonds						
Series 1970 (Issued 4-1-70)						
Bonds 1 - 44	9.00	1-12	220,000		105,000	
Bonds 45 - 62	7.75	13-15	90,000			
Bonds 63 - 84	8.00	16-18	110,000			
Bonds 85 - 112	8.10	19-21	140,000			
Bonds 113 - 188	8.20	22-27	380,000			
Bonds 189 - 240	7.50	28-30	260,000			
Total of Issue			<u>1,200,000</u>	1,200,000	105,000	1,095,000
<b>Total Montana College of Mineral Science &amp; Technology Bonded Debt</b>			<b>\$ 1,450,000</b>	<b>\$ 1,450,000</b>	<b>\$ 215,000</b>	<b>\$ 1,235,000</b>
<b>TOTAL HIGHER EDUCATION CONSTRUCTION – BUILDING BONDED DEBT</b>			<b>\$ 71,402,000</b>	<b>\$ 71,370,000</b>	<b>\$ 23,575,000</b>	<b>\$ 47,795,000</b>
<b>State Conservation - Water Projects</b>						
Charlo Water Supply Project Revenue Bonds Series 2 (Interest Payable January - Issued 1-1-65)						
Bonds 1 - 120	4.75	1-20	42,000	42,000	26,800	15,200
<b>TOTAL STATE BONDED DEBT</b>			<b>\$112,622,000</b>	<b>\$112,622,000</b>	<b>\$ 37,928,541</b>	<b>\$ 74,693,459</b>

*NOTE: The Charlo Water Supply Project Revenue Bonds mature January 1, 1985, if sufficient revenue has been collected. If in the event revenue has not been sufficient, maturity is extended to the date when revenue collected is sufficient to redeem outstanding bonds and maturity is constituted to have been set and occurred as of that date.*

## G L O S S A R Y

**FUND** — An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations. Those funds utilized by the State of Montana are defined below.

### STATE OPERATING FUNDS

**GENERAL FUND** — The General Fund consists of all monies deposited in the State Treasury which are available to defray the general cost of State government and which do not fall into one of the funds enumerated below.

**EARMARKED REVENUE FUND** — The Earmarked Revenue Fund consists of monies from State sources deposited in the State Treasury which are to be specifically used for the purpose of defraying costs of a particular activity of State government.

**SINKING FUND** — The Sinking Fund consists of monies deposited in the State Treasury for the payment of principal and interest and accumulation of reserve for bonded or other long-term indebtedness.

**FEDERAL & PRIVATE REVENUE FUND** — The Federal and Private Revenue Fund consists of all monies deposited in the State Treasury from Federal and/or private sources, including trust income, which are to be used for the operation of State government.

**FEDERAL & PRIVATE GRANT CLEARANCE FUND** — The Federal and Private Grant Clearance Fund consists of all monies deposited in the State Treasury from Federal and/or private sources, including trust income, which the State disburses to persons, associations or units of local government.

**BOND PROCEEDS AND INSURANCE CLEARANCE FUND** — The Bond Proceeds and Insurance Clearance Fund consists of monies deposited in the State Treasury obtained from the sale of bonds, certificates of indebtedness, or similar obligations and, also, monies indemnifying the State for loss or damage of property.

**REVOLVING FUND** — The Revolving Fund consists of monies used to defray reimbursable expenditures and/or supply working capital for enterprise-type operations.

**TRUST AND LEGACY FUND** — The Trust and Legacy Fund consists of monies deposited in the State Treasury which the State administers as a trustee pursuant to law or a trust agreement restricting the use of money for a specified purpose and prohibiting the expenditure of the principal for a period of at least five years.

**AGENCY FUND** — The Agency Fund consists of monies deposited in the State Treasury which are held first by the State as a custodian or agent and includes, but is not limited to, monies held for the purpose of paying insurance or retirement benefits, monies arising from lost or unclaimed property, and other monies of a similar nature.

### UNIVERSITY FUNDS

**CURRENT FUND** — Current Funds serve to classify the status and condition of those financial resources allocated to or received by the Montana University System which may be used to pay current operating costs relating to instruction, research, public service and the allied support programs.

**STUDENT LOAN FUND** — Student Loan Funds serve to classify the status and condition of those financial resources allocated to or received by the Montana University System which may only be loaned to students, faculty or staff for purposes related to education, organized research, or public services.

**ENDOWMENT FUNDS** — Endowment Funds serve to classify the status and condition of those financial resources received by the Montana University System wherein the principal portion of the amount received is non-expendable but is available for investment, thus producing consumable income. Earnings on Endowment Fund investments are to be deposited in the appropriate operating fund/sub-fund and expended therefrom pursuant to prevailing administrative requirements.

**ANNUITY & LIFE INCOME FUND** — Annuity and Life Income Funds serve to classify the status and condition of those financial resources received by the Montana University System under an agreement whereby money or property is made available on condition that the receiving unit binds itself to pay stipulated amounts periodically to the donor or others designated by the donor over a specified period of time.

**PLANT FUND** — Plant Funds serve to classify the status and condition of those financial resources allocated to or received by the Montana University System for capital outlay purposes or to retire long-term debts associated with the construction or acquisition of fixed assets.

**AGENCY FUND** — Agency Funds serve to classify the status and condition of those financial resources held by the Montana University System acting in the capacity as a custodian or fiscal agent for individual students, faculty, staff and organizations. Amounts to be paid to governmental agencies and private firms as the result of payroll withholdings are to be accounted for in the Agency Fund.

## REVENUE IDENTIFICATIONS

**LICENSES & PERMITS** — Charges levied on individuals or corporate entities to conduct specified activities for a specified period of time. Proceeds from licenses and permits are, generally, expended for purposes related to the activities for which the subject license or permit was issued.

**TAXES** — Compulsory charges levied by the State based on the value of properties, earnings, services, production or products for the purpose of financing services to the general public. Amounts levied are generally contingent upon the variable magnitude of that which is being taxed.

**SERVICE FEES** — A charge assessed by the State for rendering specific services to individuals, groups of individuals, or corporate entities. Fees assessed are usually designed to recover the costs of providing the subject services.

**INVESTMENT INCOME** — Earnings resulting from the investment of State resources.

**FINES** — Assessments made against individuals resulting from the violation of criminal statutes. Not included are fines, penalties or assessments wherein civil or administrative laws have been violated.

**REIMBURSEMENTS** — Recovery of amounts necessarily expended by the State to provide needed services to non-State governmental agencies, individual or corporate entities wherein the recovery was planned or anticipated at the time the expenditure was made. Not included are the recovery of amounts erroneously expended or expended as a convenience to others (expenditure abatements).

**SALE OF DOCUMENTS, MERCHANDISE & PROPERTY** — Proceeds derived from the sale of State-owned, controlled or manufactured articles.

**RENTALS, LEASES & ROYALTIES** — Amounts derived from State-owned or controlled property used by others under contractual agreement on either a long-term (lease) or short-term (rental) basis or on a revenue sharing basis (royalties).

**FIDUCIARY & TRUST** — Monies received by the State to be held and/or disbursed by the State in a custodial capacity. Disbursements are, by statute or agreement, limited to specified purposes and monies received may not be used otherwise.

**MISCELLANEOUS INCOME** — Amounts received by the State which are not accurately identified under any other income classification and are not in sufficient magnitude to justify the establishment of a separate income identification group.

**GRANTS, GIFTS, BEQUESTS & DONATIONS** — Monies received by the State to be used as specified to support State operations.

**INTRA-STATE SERVICES RECEIPTS** — Monies received from other State accounting entities wherein an expenditure has been recorded by the paying agency. Thus, the receiving agency must not record an expenditure when this money is disbursed or an overstatement of expenditures will result.

## **EXPENDITURE IDENTIFICATIONS**

**PERSONAL SERVICES** — Expenditures for services of individuals performing in an occupational environment for, and under the direction of, the State of Montana. Included are salaries, hourly wages and employee benefits.

**OPERATING EXPENSES** — Expenditures for supplies, materials and services necessary for the operation of State government.

**EQUIPMENT** — Expenditures for the purchase of equipment and livestock not capitalized.

**CAPITAL OUTLAY** — Expenditures for the purchase of land, buildings or improvements to include the construction of new structures and fixtures, major renovations and additions.

**LOCAL ASSISTANCE** — Expenditures by the State to units of local government (counties, cities, towns or sub-divisions thereof) to be used by them without specific restriction.

**GRANTS** — Expenditures of funds derived from various sources to a variety of recipient entities to be utilized by them as stipulated in the grant instructions.

**TRANSFERS & REFUNDS** — Disbursemental transfers of funds to other State accounting entities and refunds of monies previously collected by the State.

**DEBT SERVICE** — Expenditures relative to the retirement of long-term debts.







